Audit Plan and Risk Assessment FY 2011-12

Approved by the Audit Oversight Committee on April 27, 2011, Item 4

Report No. 1001

Risk Assessment Team

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Michael Goodwin, Senior Audit Manager
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RISK BASED AUDITING

GAO & IIA Peer Review Compliant - 2001, 2004, 2007, 2010

AlCPA
American Institute of Certified Public Accountants Award to Dr. Peter Hughes
as 2010 Outstanding CPA of the Year for Local Government



2009 Association of Certified Fraud Examiners' Hubbard Award for the Most Outstanding Article of the Year







Internal Audit Department

RISK BASED AUDITING

GAO & IIA Peer Review Compliant - 2001, 2004, 2007, 2010

Providing Facts and Perspectives Countywide

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To access and view audit reports or obtain additional information about the OC Internal Audit Department, visit our website: www.ocgov.com/audit



OC Fraud Hotline (714) 834-3608



TRANSMITTAL LETTER

Report No. 1001

TO: Honorable Members, Board of Supervisors Members, Audit Oversight Committee

FROM: Dr. Peter Hughes, CPA Director of Internal Audit

SUBJECT: FY 2011-12 Audit Plan and

Risk Assessment

Per Resolution No. 95-271, the Board directed the Audit Oversight Committee (AOC) to act in an oversight capacity to the Internal Audit Department (IAD) and to approve the Annual Audit Plan.

For the 12th consecutive year, I am pleased to present the approved *FY 2011-12 Audit Plan and Risk Assessment*. This comprehensive report details our plan for audits and reviews in the upcoming fiscal year and incorporates the results of our extensive risk assessment.

In accordance with the Board's adopted Internal Audit Department Charter, "The Internal Audit Department reserves resources to accommodate Board of Supervisors' requests. Individual Board members desiring specific audit projects shall place on the Board Agenda their proposal for review and approval by Board majority. The County Internal Auditor reserves the right to determine how to best fit the Board directed review into the audit plan." Any revisions or changes to the audit plan throughout the year are made in IAD's Quarterly Status Report and approved by the AOC.

The AOC reviewed and approved the *FY 11-12 Audit Plan and Risk Assessment* on April 27, 2011. Accordingly, I am presenting it to the Board of Supervisors as part of my required monthly **Audit Status Report** to the Board.

We would like to acknowledge the professionalism and cooperation extended to us by the management of County agencies/departments during our Risk Assessment process.

I look forward to another successful year of audit coverage and service to Orange County.

cc: Audit Oversight Committee Members

Chairman Thomas Mauk, County Executive Officer Vice Chair David Sundstrom, Auditor-Controller Supervisor Bill Campbell, Chairman of the Board Supervisor John M.W. Moorlach, Vice Chairman of the Board Shari Freidenrich, Treasurer-Tax Collector (Ex-Officio) Steve Danley, Performance Audit Director (Ex-Officio) Dr. David Carlson, Public Member



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EXECUTIVE SUMMARY

MISSION STATEMENT

The mission of the OC Internal Audit Department is to provide *reliable*, *independent*, *objective evaluations* and business and *financial advisory services* to the Board of Supervisors and County management. Our role is to assist both parties with their important business and financial decisions, as well as to contribute to protecting and safeguarding the County's resources and assets.

We support and assist the **Board of Supervisors** and **County Executive Management** in the accomplishment of their functional business goals and objectives by helping implement best business practices with regard to internal controls, accounting systems, and business processes. Our contribution to this effort is testing and reporting on their internal control systems and processes. County executive management is responsible for establishing and maintaining these control processes because they must rely on these processes in managing their organizations. These systems and processes are used for safeguarding the County's assets and resources, and for reasonable, prudent, and effective financial stewardship and for accurate recording and reporting.

PUBLIC SECTOR GOVERNANCE AND THE ROLES OF INTERNAL AUDIT

Public sector governance encompasses the policies, procedures, processes and internal controls used to direct an organization's activities to provide *reasonable assurance* that objectives are met and that operations are carried out in an ethical and accountable manner. Governance relates to the means by which goals are established and accomplished; ensures government credibility; and assures appropriate behavior of government officials by reducing the risk of public corruption. *Government auditing* (both external and internal) is a cornerstone of good public sector governance by providing unbiased, objective assessments of whether public resources are responsibly and effectively managed to achieve intended results. Government auditing supports the governance roles of oversight, insight, and foresight.

- ▶ Oversight. Auditors provide oversight of County management by evaluating whether department/agencies are doing what they are supposed to do, spending funds for intended purposes, and complying with laws and regulations.
- ▶ Insight. Auditors provide insight to assist County management by assessing which programs, policies and internal controls are working and which are not; sharing best practices and benchmarking information; and looking across department/agencies to find opportunities to borrow, adapt, or re-engineer management practices.
- ▶ Foresight. Auditors help County management look forward by identifying trends and bringing attention to emerging challenges before they become crises. These issues often represent long-term risks that may far exceed the terms of office for most elected officials, and can sometimes receive low priority for attention where scarce resources drive more short-term focus on urgent concerns.

The OC Internal Audit Department is committed to serving the Board and County management in helping ensure effective public sector governance!



IAD'S EXPERTISE IN FINANCIAL/BUSINESS PROCESSES AND CONTROLS

The OC Internal Audit Department (IAD) is recognized for our financial expertise and knowledge in business cycle internal controls and processes. We apply this expertise in assisting County executive management in enhancing their business processes and constantly improving and strengthening the internal control environment the public expects, relies upon, and demands of its government. We are committed to a process of continuous learning and improvement, and we keep ourselves updated on relevant issues in business and industry with regard to accounting trends and developing financial best practices. Such constant renewal keeps the IAD and its staff professionally current, refreshed, invigorated, and responsive to the County's needs for attestation, compliance assurance, accountability testing, and business improvement.

To meet our clients' expectations for <u>integrity</u>, <u>objectivity</u>, and <u>independence</u> and to function effectively with consistent reliability and credibility, the IAD applies professional auditing standards to all engagements. This allows us to ensure audits of County operations are always informative, accurate, and objective. Where required, the IAD follows the ethical and professional standards promulgated by the American Institute of Certified Public Accountants (AICPA), the Institute of Internal Auditors (IIA), and the Government Accountability Office (GAO). Moreover, the quality of IAD operations is regularly and independently assured by rigorous Peer Reviews conducted by outside CPA firms or by the California Counties Audit Chief's Association. We have passed five such peer reviews to date; with the last one performed in 2010.

As further validation of our department's commitment to quality, IAD completed its first Balanced Scorecard for FY 09-10 as our framework for performance measurement. We adopted 14 Key Performance Indicators as indicators of our success towards achieving our strategic vision and mission. Our results were validated by the County of San Diego Office of Audits & Advisory Services. In addition, IAD Director Dr. Peter Hughes had the honor of being selected by the American Institute of Certified Public Accountants (AICPA) as 2010 CPA of the Year. In prior years, IAD received the IIA's award for "Recognition of Commitment to Professional Excellence, Quality and Outreach" as well as the Association of Local Government Auditor's Bronze Website Award. A Grand Jury report issued in FY 07-08 found the IAD independent and appropriately reporting to the Board of Supervisors and meeting all professional standards to perform any audit.

ANNUAL RISK ASSESSMENT FOR DEVELOPMENT OF AUDIT PLAN

Each year, IAD conducts a comprehensive, interactive countywide Risk Assessment that includes input from members of the Board of Supervisors, the County Executive Office, and all Department/Agency executive management regarding risks affecting their respective areas. We also review Business Plans, prior audit coverage and annual financial information for core business processes in all departments/agencies. We rank and tabulate the results that are used in developing a "risk-based" Annual Audit Plan.

We note in our Risk Assessment that the County's control environment is an everchanging and a dynamic environment. Continued budget reductions resulting in work furloughs and layoffs; a new County financial/payroll/human resources system (CAPS+); new rules and regulations; and turnover of several department/agency executive management positions are key issues that departments and agencies are facing.



A detailed description of our Risk Assessment is shown below in the **Countywide Risk Assessment Methodology** section of this document.

ANNUAL AUDIT PLAN & KEY AUDIT CATEGORIES

We design our "risk-based" Audit Plan to address what we consider to be the highest priority areas and audits requested by departments/agencies, while limiting the scope of work to what can realistically be accomplished with the staff resources available. Our risk ratings are based on current information that fluctuates frequently given the nature, diversity, size and impact of County operations on the public.

Our Audit Plan is submitted, publicly discussed, reviewed and approved at the beginning of each fiscal year by the AOC. We are dedicated to completing our Audit Plan while continuing to be flexible and responsive to the Board of Supervisors' requests for audit services. The Audit Plan also includes some flexibility to be responsive to directives for audit services from the Board of Supervisors or AOC. For each audit in the Audit Plan, we have listed the proposed audit objectives, dollar impact and estimated audit hours.

Our Audit Plan has as its foundation the traditional internal audits of "hard-control areas" such as segregation of duties, limiting access to cash, accurate originating accounting entries and transactions, and key reconciliations. Examples of such traditional audits in our Audit Plan include the *Financial Audits and Mandates, Internal Control Audits, Information Technology Audits, and Revenue-Generating Leases Audits.* These audit reports contain opinions regarding the status of internal controls or the County's compliance with grant or other governing provisions. Our audit reports also include recommendations to management regarding improvements to specific accounting processes and internal controls in order to enhance or strengthen them. Starting in FY 10-11, we reinstated our *Control Self Assessment facilitated workshops* based on requests received from certain departments.

In our audits, we also look for opportunities to improve the "Efficiency and Effectiveness" of operations. Our reports, where applicable, contain performance recommendations related to efficiency and effectiveness enhancements. As part of our internal improvement process, we distribute a customer survey with each of our audit reports to allow customer evaluation and feedback.

Our **Follow-Up Audit** process ensures that our audit recommendations are implemented satisfactorily. Our **First Follow-Up Audit** begins about six months following the release of an audit report. If necessary, a **Second Follow-Up Audit** will be conducted about six months following the release of the First Follow-Up Audit report. At the request of the AOC, we are to bring to their attention any audit recommendations we find still not addressed, resolved or mitigated after the Second Follow-Up Audit.

Based on our Follow-Up Audits, we can state that **County management substantially implements our report recommendations on a timely basis.** We attribute this level of implementation to the reliability and usefulness of our audit findings and recommendations. We also compliment County management in partnering with us in this effort to be responsive.



DEDICATION OF RESOURCES TO AUDIT-RELATED SERVICES

Because of retirements, budget cuts, loss of two positions and possible mandatory work furloughs, our Audit Plan is now based on **14,100 direct audit hours** to be provided by nine audit professionals and three Senior Audit Managers. This is a reduction of **1,600 direct audit hours** from our prior Audit Plans budgeted for 15,700 direct audit hours. Because of budget constraints, we no longer have any vacant auditor or administrative positions. We are utilizing audit positions to perform our administrative duties such as budgeting and human resources. The audit hours for the Director and Deputy Director are not included in the above total while the time for the three Senior Audit Managers is adjusted to allow them time for administrative duties.

Because of our budget and staffing constraints, we audit the areas that are assessed a high level of risk and limit the work to what realistically can be accomplished with the staff resources available.

Audit Plan hours are allocated to the audit areas as follows:

Internal Control Audits (ICA):	4,425	31%
Financial Audits and Mandates (FAM):	4,250	30%
Revenue Generating Lease Audits (RGL):	1,100	8%
Information Technology Audits (IT):	3,125	22%
Control Self-Assessment (CSA – Time Permitting)	0	0%
Other Audit Activities*:	1,200	9%
	14,100	100%

^{*} The plan allocates an additional 1,200 hours for audit activities such as staffing the Fraud Hotline, tracking Cash Losses, administering data collection of External Audit Activity, providing Technical Assistance to Departments on practical internal control concepts and application, performing the Annual Risk Assessment, HIPAA Administration, and compiling and presenting Audit Activity Reports to the Board of Supervisors and Audit Oversight Committee.

Included in the ICA, FAM, IT, and RGL categories are a total of **875 Reserved Hours** to respond to Board requests for audit services. Our *FY 11-12 Audit Plan* is detailed beginning on page 5.

This year, we have audits in the Audit Plan that are designated as "Time Permitting or Next Audit Plan." These audits are determined from our Risk Assessment and will be considered for inclusion in the subsequent year Audit Plan if not completed in the FY 11-12 Audit Plan.



OC INTERNAL AUDIT DEPARTMENT DETAILED FY 11-12 AUDIT PLAN

Audit Category and Audit Name

Budgeted Hours

0

100 300

300

300

300

0

INTERNAL CONTROL AUDITS (ICA)

31% OF TOTAL AUDIT COVERAGE

Validate, substantiate, and confirm the integrity and adequacy of critical internal controls to ensure accurate, complete, proper and timely processing of County financial transactions; ensure County assets are adequately safeguarded from loss, waste, and abuse; evaluate compliance with department and County policies; and evaluate process efficiency and effectiveness.

<u>Cash Receipts & Receivables</u>: Audits of cash handling, records and deposits processed in CAPS+ to ensure cash receipts are safeguarded, deposited and reconciled with County records; and to ensure accounts receivable and related billings are established timely; are monitored by aging of accounts; and collection efforts and bad debt write-offs are approved with management's authorization.

1	Health Care Agency - Integrated Audit of Medical Billing - \$47M (carry-over from FY 10-11)	150
2	OC Community Resources (All Operations) - \$58M receipts; \$26M receivables (time	0
2	permitting - Note 2)	

3 John Wayne Airport - \$341M receipts; \$13M receivables (time permitting - Note 2)

<u>Fee-Generated Revenues</u>: Audits of department/agency fee studies and fee development processes, methodologies, and assumptions used for establishing cost-recovery fees charged to the public for Licenses, Permits and Franchises and Charges for Services and are submitted to the Board of Supervisors for approval.

	to the Board of Supervisors for approval.
4	OC Public Works \$97M in fee-generated revenue (carry-over from FY 10-11)

Sheriff-Coroner - \$178M in fee-generated revenue (carry-over from FY 10-11)

OC Community Resources - \$30M in fee-generated revenue

7 John Wayne Airport - \$15M in fee-generated revenue (time permitting - Note 2)

<u>Cash Disbursements & Payables</u>: Audits of cash disbursements and accounts payable [including cash, checks and electronic fund transfers (EFTs)] processed in CAPS+ to ensure payments are properly reviewed and authorized, valid, supported, timely; are compliant with County policies; and disbursements are safeguarded and reconciled to County records.

OC Community Resources (All Operations) - \$85M in disbursements

Sheriff-Coroner Inmate Welfare Fund - \$5M in expenditures and available funding (Board directed audit)

*See page 12 for Footnotes that apply to the planning and reporting process



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	INTERNAL CONTROL AUDITS (ICA) continued	Budgeted Hours
	Purchasing and Contracts: Audits of procurement processes and systems for compliance	Hours
	with the County Purchasing Manual and of contract administration to ensure vendor payments	
	are proper, authorized, valid to contract terms, and timely. Includes sole source contracts.	
10	OC Public Works - Flood Capital Projects - \$100M in upcoming capital projects	350
11	John Wayne Airport - Change Order/Contract Amendment Process - \$304M in construction	350
12	Sheriff-Coroner Contract Administration – US Immigration and Customs Enforcement (ICE) (AOC directed audit)	350
13	Probation Department – GPS Bracelet Administration (AOC directed audit)	150
14	Social Services Agency Contract Administration - \$417M purchases/contracts (time permitting – Note 2)	0
15	OC Community Resources (All Operations) - \$131M purchases/contracts (time permitting - Note 2)	0
16	Treasurer-Tax Collector - \$151M purchases/contracts (time permitting - Note 2)	0
	Revolving Funds & Fiduciary Funds: Audit of revolving funds, travel cash advances, and	
	fiduciary funds to ensure expenditures are proper and in compliance with County and	
	departmental procedures. PA/PG Fiduciary Funds & Case Management - \$26M in fiduciary funds (carry-over from FY	100
17	10/11) Audit of controls over new case mgmt. and accounting system (OCPACS).	
18	Social Services Agency - \$572M in expenditures from revolving and fiduciary funds	250
19	Health Care Agency - \$118K in revolving fund expenditures	150
20	Auditor-Controller - \$250M in fiduciary funds (time permitting - Note 2)	0
21	Sheriff-Coroner - \$41M fiduciary/special use funds/revolving funds (time permitting - Note 2)	0
	Follow-Up Audits (First):	800
22	Treasurer-Tax Collector Cash Receipts/Tax Collections	
23	OC Public Works - Countywide Fleet Management	
24	OC Public Works - County Fuel Card Administration	
25	HCA - Disbursement Approval Process	
26 27	OC Waste & Recycling - Disbursement Approval Process HCA - Fee-Generated Revenue	
28	OC Waste & Recycling - Fee-Generated Revenue	
29	HCA - Contract Development & Management	
30	HCA - Medical Billing Process	
	Follow-Up Audits (Second):	200
31	Countywide Fee Development Monitoring Process	
32	A-C and T-TC Electronic Fund Transfers	
33	Work Paper Close-Out & Final Report Issuance (audits from prior year plan)	75
	Reserve - for BOS and AOC directives and audit adjustments (Note 2)	200
	Subtotal	4,425

^{*}See page 12 for Footnotes that apply to the planning and reporting process



Detailed FY 11-12 Audit Plan continued

FINANCIAL AUDITS & MANDATES (FAM) 30% OF TOTAL AUDIT COVERAGE	Budgeted Hours
Determine that financial statements are fairly stated in accordance with applicable professional standards; are supported by sound internal controls; and if management complied with applicable laws, regulations and grant requirements. These audits are conducted in accordance with generally accepted auditing standards and/or Governmental Auditing Standards issued by the Comptroller of the United States.	
<u>District Attorney Grants</u> - \$6.4M: Audit the financial statements for four grants to determine that budgeted amounts, revenues and expenditures are recorded accurately, completely, and timely and review controls and test compliance with rules and regulations.	
DA Grant: Workers Comp Fraud - 6/30/11	250
DA Grant: Health & Disability Insurance Fraud - 6/30/11	250
DA Grant: Auto Insurance Fraud - 6/30/11	250
DA Grant: Auto Fraud Activity Interdiction - 6/30/11	250
Treasurer-Tax Collector: Audit of Administrative & Budget Practices - \$6 million (carry over from FY 10-11) Audit of administrative expenses allocated to investment pool participants.	50
Treasurer-Tax Collector: Annual Investment Compliance Audit (2010) - \$7.2 billion (carry-over from FY 10-11) Attestation audit of Treasury's compliance with CA Government Code Sections 27130 - 27137 and related provisions of the OC Treasurer Investment Policy Statement for Money Market and Extended Funds.	500
Treasurer-Tax Collector: Annual Investment Compliance Audit (2011) - \$7.2 billion Attestation audit of the Treasury's compliance with CA Government Code Sections 27130 - 27137 and related provisions of the OC Treasurer Investment Policy Statement for Money Market and Extended Funds.	200
Tax Redemption Officer Audit - 3 year period ending June 30, 2011 - \$42 million Audit the reliability and integrity of financial and operational tax redemption records and compliance with laws and regulations governing redemption activities.	800
County General Fund Reserves and Cash Flow Operating Transfers/Borrowing - \$600 million: Audit of General Fund reserves (\$198 million) and processes in Auditor-Controller and CEO/Budget Office for operating transfers and internal borrowing of funds for	600
Community Facilities Districts (Mello Roos) - \$1.1 billion	200
External Audit/Single Audit Recommendations Follow-Up. AOC directed audit to follow-up on findings and recommendations from VTD Single Audit and CAFR Management Letter.	150
Auditing & Accounting Standards Update: Review of New Statements on Auditing	100
	300
Ladera Ranch Community Facility Districts (CFDs)	
Treasurer-Tax Collector Investment Compliance Audit for 2009	
Treasurer-Tax Collector Administrative Fees	
	Determine that financial statements are fairly stated in accordance with applicable professional standards; are supported by sound internal controls; and if management complied with applicable laws, regulations and grant requirements. These audits are conducted in accordance with generally accepted auditing standards and/or Governmental Auditing Standards issued by the Comptroller of the United States. District Attorney Grants - \$6.4M: Audit the financial statements for four grants to determine that budgeted amounts, revenues and expenditures are recorded accurately, completely, and timely and review controls and test compliance with rules and regulations. DA Grant: Workers Comp Fraud - 6/30/11 DA Grant: Health & Disability Insurance Fraud - 6/30/11 DA Grant: Auto Insurance Fraud - 6/30/11 Treasurer-Tax Collector: Audit of Administrative & Budget Practices - \$6 million (carry over from FY 10-11) Audit of administrative expenses allocated to investment pool participants. Treasurer-Tax Collector: Annual Investment Compliance Audit (2010) - \$7.2 billion (carry-over from FY 10-11) Attestation audit of Treasury's compliance with CA Government Code Sections 27130 - 27137 and related provisions of the OC Treasurer Investment Policy Statement for Money Market and Extended Funds. Treasurer-Tax Collector: Annual Investment Compliance Audit (2011) - \$7.2 billion Attestation audit of the Treasury's compliance with CA Government Code Sections 27130 - 27137 and related provisions of the OC Treasurer Investment Policy Statement for Money Market and Extended Funds. Tax Redemption Officer Audit - 3 year period ending June 30, 2011 - \$42 million Audit the reliability and integrity of financial and operational tax redemption records and compliance with laws and regulations governing redemption activities. County General Fund Reserves and Cash Flow Operating Transfers/Borrowing - \$600 million: Audit of General Fund reserves (\$198 million) and processes in Auditor-Controller and CEO/Budget Office for operating transfers a

^{*}See page 12 for Footnotes that apply to the planning and reporting process



	FINANCIAL AUDITS & MANDATES (FAM) continued	Budgeted Hours
16 17 18	Follow-Up Audits (Second): Retiree Medical Annual Required Contribution (ARC) Payment Countywide Pension Practices TBD	100
19	Work Paper Close-Out & Final Report Issuance (audits from prior year plan) Reserve - for BOS and AOC directives and audit adjustments (Note 2) Subtotal	50 200 4,250
	REVENUE GENERATING LEASE (RGL) AUDITS 8% OF TOTAL AUDIT COVERAGE Audit the supporting records of businesses with revenue generating leases to ensure the correct amount of rent is paid to the County based on a percentage of gross revenue, and that internal controls are adequate to ensure the integrity of records used to report gross revenues. Our audits also identify ambiguities and omissions in the contracts that may disadvantage the County. These critical audits are performed at the request of JWA, OC Public Works, OCCR/OC Parks, and OC Dana Point Harbor on a rotational basis. The County receives about \$141 million annual rent from these revenue leases. About \$92 million of the annual rent is based on a percentage of gross revenue. Over the last 5 years, we have performed 27 audits covering 57% of the \$92 million annual rent. Over the last 10 years, we have audited 92% of the \$84 million annual rent. For the below leases, annual rent paid is approximately \$1.7 million.	
1	John Wayne Airport – Paradies Shops	250
2	John Wayne Airport – Fox Rent A Car	250
3	OC Community Resources/OC Parks – Sands Café	250
4	OC Dana Point Harbor – Anchor Marine (time permitting - after new lease agreement is approved - Note 2)	0
5	OC Dana Point Harbor – DP Jet Ski (time permitting - after new lease agreement is approved – Note 2)	0
6	OC Dana Point Harbor – Riviera Charters/Beach Cities Scuba (time permitting - after new lease agreement is approved - Note 2)	0
7	OC Public Works – River View Golf Course (time permitting - Note 2)	0
8	<u>Follow-up Audits</u> - Perform on selected recommendations as deemed warranted.	50
9	Administration of Revenue Generating Lease Audits	50
10	Work Paper Close-Out & Final Report Issuance (audits from prior year plan)	25
	Reserve - for BOS and AOC directives and audit adjustments (Note 2)	225
	Subtotal	1,100

^{*}See page 12 for Footnotes that apply to the planning and reporting process



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	INFORMATION TECHNOLOGY AUDITS (IT) 22% of TOTAL AUDIT COVERAGE Audit of controls in a variety of information technology areas including general controls, application controls, and system developments.	Budgeted Hours
	Computer-Assisted Audit Techniques (CAATs) is cited as a best practice by the IIA and provides critical continuous audit coverage for vendor payments disbursed. CAATs are automated queries (logical searches for matching characteristics) applied to large amounts of electronic data and the resulting output (matches) are further reviewed and validated. For 2010, we reviewed 176,077 vendor disbursements amounting to about \$2.25 billion. To date, we have identified \$976,989 duplicate vendor payments of which 94% has been recovered.	
1	CAATs - Duplicate Vendor Payments & Other Routines - \$2.25 billion	600
2	CAATs - Develop New Routines & Provide Support to Internal Control Audits Develop a new on-going routine (e.g. analysis of procurement card activity) and provide data analysis support to selected Internal Control Audits.	150
	IT Implementation Assistance: For significant mission critical systems, IAD audits the adequacy of planned internal controls in accordance with an MOU agreed to by management. The MOU specifies that management is responsible for designing adequate controls in the new system and for providing documentation (flowcharts, narratives, policies and procedures, etc.) to be reviewed by Internal Audit. Our audits focus on the control areas of: 1) proper segregation of duties, 2) reviews and approvals, 3) audit trails, and 4) reconciliations to help management ensure the system addresses the key/fundamental controls.	
3	PTMS Implementation - Review of Planned Controls - \$3.8 billion (property taxes)	350
4	Public Administrator/Public Guardian - \$26M - IT Assistance (carry-over from prior year) Audit of planned controls over new case mgmt/accounting system (OCPACS) replacing Epages. Also see ICA No. 17 above.	150
5	Health Care Agency - Integrated Audit of Medical Billing (carry-over FY 10-11) See ICA No. 1 above.	150
	General Control Reviews: Review general controls in the areas of information system administration (planning, acquisition, and development policies/procedures), security administration (managing user access and monitoring security), physical security, and computer operations (daily operation and backup procedures).	
6	Social Services Agency Houses and/or maintains key applications essential to the agency's operations including: CalWorks, Child Welfare Services/Case Management System (CWS/CMS), Assessment, Intervention and Management System (AIMS) and Orangewood Children's Home Information System (OCIS).	250
7	District Attorney Houses and/or maintains key applications essential to the agency's operations including: Case Management System and numerous in-house developed databases.	250
8	Child Support Services (time permitting - Note 2) Houses and/or maintains key applications essential to the agency's operations including: CalWin and Child Support Enforcement.	0

^{*}See page 12 for Footnotes that apply to the planning and reporting process



' Cla	aned F1 11-12 Addit F1an Continued	Budgeted
	INFORMATION TECHNOLOGY AUDITS (IT) continued	Hours
9	Auditor-Controller and CEO/IT - Review of Change Management for CAPS+ Finance	300
	Evaluate the adequacy of internal controls over the change/configuration management for the CAPS+ financial system to ensure software and hardware changes are adequately approved, tested, and documented. The audit scope may also cover table updates and audit logging.	
LO	CAPS+ HR/Payroll User Access/Segregation of Duties	250
	Evaluate the adequacy of selected controls over CAPS+ HR/Payroll user security administration (user setup, password management, account management, security violation monitoring, segregation of duties, etc.). CAPS+ HR/Payroll is the County's official human resources and payroll processing system and user capabilities within the application are controlled based on user ids. It is therefore imperative to adequately control access to these ids.	
	Follow-Up Audits (First):	100
11	CAPS+ Finance User Access/Segregation of Duties	
12	HCA - Medical Billing Process - IT portion	
	Follow-Up Audits (Second):	200
13	Treasurer-Tax Collector - Payment Card Industry (PCI) Compliance	
14	CEO/Information Technology - Oracle Database Configuration - CAPS+ Finance	
L5	Auditor-Controller/Treasurer - Tax Collector Electronic Fund Transfers (IT portion)	
16	IT Research & Development Reserve	50
.7	Work Paper Close-Out & Final Report Issuance (audits from prior year plan)	75
	Reserve - for BOS and AOC directives and audit adjustments (Note 2)	250
	Subtotal	3,125
	CONTROL SELF-ASSESSMENT WORKSHOPS (CSA) 0% of AUDIT COVERAGE	
	Facilitated workshops conducted by Internal Audit utilizing a balanced approach to discuss strengths, concerns and what the group can do to improve operations. The process draws upon the expertise of employees and managers and encourages a team approach to identifying issues and problem solving.	
1	PA/PG (time permitting - Note 2)	0
2	OC Community Resources (time permitting - Note 2)	0
	Subtotal	0

^{*}See page 12 for Footnotes that apply to the planning and reporting process



	OTHER AUDIT ACTIVITIES 9% of TOTAL AUDIT COVERAGE	Budgeted Hours
1	Annual Risk Assessment - Audit Plan We conduct a comprehensive and interactive Risk Assessment, including meeting with the Board of Supervisors; sending Risk Assessment Questionnaires to 22 County departments/agencies; reviewing all department/agency Business Plans; compiling detailed financial information; compiling risk rating of the County's key information systems, and reviewing current/prior audit coverage by County internal and external auditors. This critical process determines the basis for allocating our audit resources for the year among hundreds of competing issues and risks.	250
2	Cash Losses	50
	We monitor all cash losses reported to the Auditor-Controller for consideration during our annual Risk Assessment and when conducting our Internal Control Reviews.	
3	Fraud Hotline The OC Fraud Hotline is staffed by professionals 24 hours, 7 days a week to ensure proper handling of all reports of possible waste, fraud and abuse of County resources by either employees or vendors. The monitoring is provided by in-house staff during normal working hours and an outside vendor during after hours, weekends and holidays. In addition, we provide oversight and advisement for investigations and directly participate as warranted. We also prepare semi-annual Hotline status reports for the AOC and BOS.	250
4	External Audit Reporting In accordance with AOC Policy No. 2, Internal Audit compiles and reviews a quarterly status report of "third party" external audits conducted in County departments/agencies. The County typically undergoes 100+ external audits each year. We also monitor the status of material audit findings and question costs. We consider these audits when developing our annual audit plan and our scope of work for any related audits.	250
5	Technical Assistance to Other Dept/Agencies	100
	To advise on business, accounting, and compliance issues as directed or requested.	
6	HIPAA Administration Internal Audit is designated as a covered component under HIPAA and must abide by HIPAA rules and regulations. These are hours set aside for the department's HIPAA Coordinator.	50
7	Reports for Board, AOC, EA Meetings We report quarterly to the Audit Oversight Committee (AOC). The AOC provides executive oversight and guidance to the Internal Audit Department. We compile and report our progress to the AOC regarding the Audit Plan and provide Executive Summaries on audit activity. We compile and present to the Board of Supervisors a monthly report of all our audit reports issued each month. We also present the IA Business Plan, approved Audit Plan and Risk Assessment Report, and the Annual Internal Auditor's Report to the BOS each year.	250
	Subtotal	1,200
	Grand Total (Note 6)	14,100

^{*}See page 12 for Footnotes that apply to the planning and reporting process



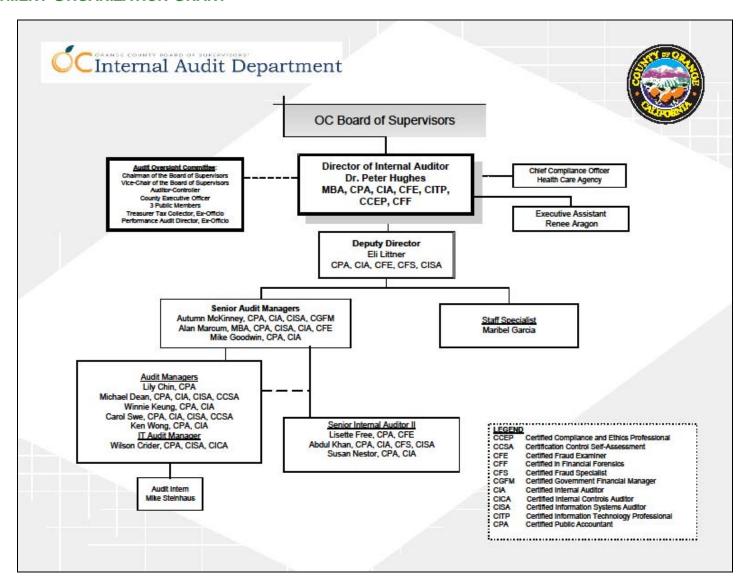
Detailed FY 11-12 Audit Plan continued FOOTNOTES:

- (1) These dollar amounts represent the scale and magnitude of the activity audited in order to give the reader a sense of the financial impact and significance of the area or activity audited. In those audits where we test a sample of transactions and not the entire population, we clarify this point in the scope of our final Audit Report.
- (2) We reserve time in our Audit Plan for Board of Supervisor and Audit Oversight Committee directives and audit adjustments. We also identify several other areas or activities for possible audit should we have available time or as substitutes.
- (3) The Orange County Internal Audit Department (OCIAD) generates several different types of reports including audit reports, audit alerts, and status reports. In addition, OCIAD undertakes several different projects including audits of financial statements, audits of internal controls, audits of transactions through the use of computer programs, audits of lessee compliance with County contracts, and audits of IT controls. OCIAD receives and oversees Hotline calls up through resolution via investigation by the respective departments and agencies. A total project count therefore includes all assignments completed, not just released audit reports. Each year, OCIAD prepares an *Annual Internal Audit Report* in addition to its Quarterly Status Report. The Annual Internal Audit Report is for the general public in content and tone.
- (4) The annual Audit Plan is subject to change for such events where the Director of Internal Audit, Audit Oversight Committee (AOC), or Board majority assesses it is warranted to substitute, postpone or cancel a scheduled audit due to timing, priority, resource, risk considerations and our level of support to the CAPS+ and PTMS Implementations. Such modifications will be noted in the "Milestones & Comments" section of the Quarterly Status Reports submitted to the AOC. The acceptance of the Quarterly Status Report by the AOC authorizes any changes noted.
- (5) For purposes regarding Fiscal Year-End reporting, we consider audits completed (Done) as of the official release of a completed pre-draft or draft audit report to the Department/Agency Director, and are shown as such in our Milestones & Comments column of the AOC Quarterly Status Report.
- (6) We use an industry best practice in estimating the available hours at 77% for audit staff to conduct audits by deducting all paid personal leave, training and administration so as to better estimate the direct hours available to conduct field work and write audit reports. We also deduct a vacancy factor based on historical trends and actual occurrences. We reflect any material changes in our estimates as warranted in our quarterly reports. Our time charging practices are typical for the industry with audit staff, including the senior audit managers charging all or a portion of their time to specific project categories.



OC Internal Audit Organization Chart

DEPARTMENT ORGANIZATION CHART





COUNTYWIDE RISK ASSESSMENT METHODOLOGY

A Risk-Based Approach to Determine Audit Priorities

Generally Accepted Government Auditing Standards and the Institute of *Internal Auditors (IIA) International Standards for the Professional Practice of Internal Auditing* require the Chief Audit Executive to establish a risk-based approach to determine the priorities for internal audit activities. The Internal Audit Department has completed a Risk Assessment as a means to help identify, measure, and prioritize potential audits based on the level of risk to the County and for preparing the FY 2011-12 Audit Plan. There are two components to the risk assessment, a General Risk Assessment and a more specific <u>Information Technology Inventory and Assessment</u>.

Risk Assessment Analysis for FY 2011-12

Our Risk Assessment for FY 2011-12 found that the County continues to be impacted by challenging economic times and the recession. Work furloughs; layoffs; a new financial accounting/payroll and human resources system (CAPS+) and several other planned key system upgrades/implementations; new rules & regulations; and turnover in key executive positions in several County departments/agencies (including SSA, HCA, Sheriff-Coroner, OC Public Works, and Probation). All of these can impact workloads, morale, decrease the level and timeliness of supervision, lower proficiency on new business systems, decrease continuity of operations and retention of "corporate" memory, and increase the overall learning curve of County staff and management.

Given these factors, we are adjusting our risk ratings and auditing the fundamental business processes such as cash receipts, disbursements, purchasing and contract administration, and fee-generated revenue. Some areas we identified in prior years as medium risk ratings are now considered to be higher risk. This may be the case for the next 3-5 years until all new systems are in place and more audits have been conducted in these areas.

This year, we have included an additional schedule, A-3 - *Risk Scores by Business Cycle,* that shows the risk rating computations and ranking for all auditable business processes discussed below. This schedule shows the numerical ratings that support the High, Medium, Low ratings in our *Risk Assessment Schedule* shown at A-1.

Risk Assessment Methodology

A comprehensive, interactive countywide Risk Assessment was conducted that included input from members of the **Board of Supervisors**, the **County Executive Office**, and **all Department/Agency Directors** on risks affecting their respective areas. For County departments/agencies, we sent out Risk Assessment Questionnaires for input on risks and areas of audit interest in their business operations. We reviewed the completed questionnaires and incorporated them in determining a risk rating. We additionally reviewed all department/agency Business Plans; compiled financial information for business processes in each department/agency (e.g., cash receipts, disbursements, payroll, budget); and considered prior audit coverage by Internal Audit and County external auditors.



Audit Universe

There are several approaches on defining an audit universe (all areas subject to risk assessment and audits). We defined the County audit universe as **22 departments/agencies** (excluding Internal Audit and the Office of the Performance Auditor) and the following **standard seven (7) business processes/cycles** that are common to all departments and agencies, with our primary emphasis on **financial and accounting controls**.

Cash Receipts & Receivables -

Includes the receipting, recording, transferring, depositing, safeguarding, and reconciling of monies and fees received in depts./agencies. Cash receipts have a high inherent risk of misuse.

Fee-Generated Revenue -

Includes audits of department/agency fee studies and fee development processes, methodologies, and assumptions used for establishing cost-recovery fees charged to the public for "Licenses, Permits and Franchises," and "Charges for Services," and are submitted to the Board of Supervisors for approval.

Revolving Funds -

Includes validating compliance with County Accounting Procedures, ensuring revolving fund disbursements are proper, approved, monitored, and safeguarded.

Cash Disbursements & Payables -

Includes verifying receipt of goods/services, adequacy of supervisory reviews and approvals, timeliness of invoice processing, completeness and accuracy of payments, proper reconciliations and safeguarding of assets.

Purchasing and Contracts –

Includes use of County-issued purchasing cards; vendor payment review/approval process; ensuring terms of contracts were met prior to issuing payments; reviewing justification of Sole Source contracts; and monitoring CEO/Purchasing's oversight responsibilities.

Payroll -

Includes timekeeping practices in depts./agencies that use either the VTI time reporting system or in-house developed payroll system (i.e Sheriff); premium and overtime pay practices; payroll unit supervision and payroll reports, Central Payroll's role in processing payroll; and monitoring for unauthorized payroll changes.

Fiduciary Funds – includes validating the purpose/objectives of fiduciary/special use funds; ensuring sources and uses of the funds are in accordance with stated use; reconciliations are prepared timely/completely to safeguard funds.

Our *Risk Assessment Schedule* shown on page A-1 of the attachment shows the **154 auditable business processes** we identified and assigned a risk rating. To determine the risk ratings for these processes, we compiled information obtained in our risk assessment and applied the following criteria and relative weight factors in our assessing levels of risk:

- <u>Department/Agency Changes (15%)</u>: Assessed factors such as management and/or organizational changes, significant increases/decreases in staffing and workloads, new/eliminated programs, and significant changes in laws/regulations.
- Operating Environment (15%): Assessed factors related to the department's operating environment such as public image, laws/regulations, safety and environmental issues, sensitivity to economic factors, pending litigation, and business continuity.
- <u>Last Audit Performed (20%)</u>: Identified all Internal Control Audits and Financial/Mandated Audits conducted in the last 10 years, and assessed risk higher in areas with old or no prior audits. This category also takes into consideration factors such as management receptivity to implementing recommendations and the materiality/significance of prior audit findings.
- <u>Financial Activity/Volume (50%)</u>: From CAPS+, we compiled FY 2009-10 financial information (dollar volume, number and nature of transactions) for each business process for all departments and agencies and we assessed the level of risk based on the dollar volume of transactions.



Compiling Results of Risk Assessment

Using the above criteria, each department/agency business process was rated on a scale of 1 to 10 (10 being highest risk and 1 lowest risk) for each of the above weight factors. An overall risk level was then assigned as either High (8.5 - 10), Medium (5.5 - 8.4) or Low (1 - 5.4) risk. The overall risk levels are shown on page A-1 of the attached Risk Assessment, and a Schedule of Prior Audit Coverage since 2001 is shown on page A-2 of the attachment.

Of the **154 auditable business processes** we identify in our *Risk Assessment Schedule*, **65%** are Medium Risk, **28%** are Low Risk and **7%** are High Risk.

Information Technology Inventory and Assessment

We prepared a key system inventory based on information received from each department as part of our annual survey. The departments provide information only for those systems they identified as critical or key to carrying out the mission of their respective department. Examples of applications/systems not included in the inventory are: utilities (such as anti-virus, email, backup programs, and Microsoft operating system and office applications), terminal emulators (allows access to a mainframe computer via a personal computer), and systems of a limited/administrative nature (such as form generation, record retention, or telephone directories).

We rated each key system based upon the six relative weight factors below:

- Importance & Impact (30%): The importance and impact of the system to the County and department's mission. Systems having a countywide impact were rated high in this category.
- <u>Complexity (20%)</u>: The complexity of the system taking into consideration the number of interfaces, the number of users and transactions, the nature of the database, and the nature of the calculations made by the system.
- Nature of Information (15%): The nature of the information controlled by the system such as financial, operational, or support. Systems controlling financial assets or data were rated high in this category.
- <u>Sensitivity of Information (15%)</u>: The confidentiality of the information controlled by the system. Systems controlling HIPAA regulated information or personal information were rated high in this category.
- <u>Maturity (10%)</u>: The length of time since the system was implemented or since significant upgrades occurred.
- Last Audit Performed (10%): The number of years since the last audit.

Each system was rated on a scale of 1 to 5 (5 being highest risk and 1 being lowest risk) for each of the weighted factors. Then, an overall score was calculated and the system was ranked as High (400 or above), Moderate (251 - 399), or Low (250 or below). The overall risk scores and ratings are shown on page A-3 thru A-5 of the attached risk assessment schedules.



Risk Assessment Analysis and Trends

The departments/agencies with a high risk score merely indicates that the services or functions they are responsible for are by nature a high risk activity because of such factors as having a large amount of expenditures and revenues, having a high level of liquid assets such as cash, management's assessment of the control environment, or a high degree of public interest. A high risk score indicates that if something were to go wrong, it could have a greater impact. A high risk score does <u>not</u> mean that a business process is being managed ineffectively or that internal controls are not adequate. As such:

- We are committed to auditing business activities or processes identified as "high risk" within the current year. Our approach is to provide coverage of the most critical or sensitive aspect of the activity identified. We do make exceptions to this in regards to any audits that are "carry-overs" from the prior year, where there has been recent audit coverage, or if our professional judgment determines otherwise.
- 2. Resources permitting, we will also audit "medium risk" areas again focusing on the critical components of the activity.
- Areas or activities identified as having "high impact" or "serious consequences" will be audited even if the likelihood of the event occurring is very low. This is in accordance with professional best practices.
- 4. Our commitment is to perform focused audits that address the most critical areas of operations to provide a quick turnaround time to the auditee. We are striving to minimize the disruption to auditee operations through this approach.
- 5. Except in instances like the District Attorney grants, we do not audit areas unless the risk assessment identifies them as a priority. The passage of time is not a key factor in allocating audit resources. Our risk-based assessment is driven by numerous risk factors and is the reason we do not have a firm cycle of audits.

We have studied the history of twelve years of audit reports and audit findings. We have reviewed annual business plans and have concluded that the departments and agencies have dedicated and control conscious managers overseeing their main business processes. In the audit reports issued, we noted that less than 10% of the findings are "Significant Issues" and less than 1% of the findings are "Material." The Internal Audit Department has a historical basis for assessing the competence of management and the rigor of their oversight of internal controls and expenditures. We have concluded that the control environment is positive and effective and helps offset the inherent internal control risks. The established control process offsets the inherent internal control risks associated with many of the County's business processes. In our opinion, we can assert that County Management has demonstrated an increasing awareness of internal controls and our audit results have verified this achievement.

SEE ATTACHMENT - RISK ASSESSMENT SCHEDULES A-1 THROUGH A-4

Risk Assessment Schedule for Fiscal Year 2011-12

This Risk Assessment schedule provides a summary of risk ratings (High, Medium, Low) based on the results of our FY 10/11									2002				c joi i c						,								
risk assesment, primarily for our audits of Internal Controls, Information Technology and Financial/Mandates. The schedule als shows Internal Audits planned audits for The 2011-12. Because staffing resources are limited, we use this risk-based approach for purposes of audit planning and allocating staffing resources. See Schedules A-2.1 - 2.3 for detailed Risk Scores by Business Cycle and Schedule A-3 for Prior Audit Coverage.	,	2. Audio, Controlle		\(\frac{1}{2}\)	4 Child Suppo	S. Change Boy Cons	6. Co.	County Counses	8. Di	3 H	To in Care A	T. John W. Sources	Pro Alport	73. OC.	14. OC P	75. O. Morks	76. C Waste &	17. Probation Recycling Acting Acting Acting	18. Put.	19. Rec. Defender Guardia.	20. Sheriff. Co.	27. Social Se	22. Treasurer Agency	Collector.		Total Amounts Obtained from CAPS+ for FY 2009/10	Comments
CASH RECEIPTS & RECEIVABLES	М	N		M		L	L	M	M				М	L	М	M			L	L	М	M	M		High-risk audit areas (indicates a high audit risk and a high priority to audit.)	\$12 Billion	Depts. such as Sheriff-Coroner, H Care Agency, OC Public Works, C Recorder, OC Waste & Recycling have multiple cash collection locat
CASH DISBURSEMENTS & PAYABLES	L	N	Л	М	L	М	L	М	L	М	М	M	M	L	М	L	М	М	М	L	М	М	M			\$5 Billion	Audited central A-C Claims & Disbursing and A-C Satellite Accounting to ensure disbursemer are for valid goods/services
FEE GENERATED REVENUE	М	N	1	М	L	М	М	M	М	м	L	н	н	М	м	М	М	М	М	L	н	М	М		Medium-risk audit areas (indicates moderate audit risk and audit priority)	\$617 Million	Audits of cost recovery fees to pro BOS assurance of the validity and completeness of fee requests submitted for their approval.
PURCHASING & CONTRACTS	М	N	Л	М	L	М	L	М	М	М	М	М	М	L	М	М	М	L	М	М	М	н	н	<u> </u>		\$2 Billion	Decentralized purchasing/contract environment.
REVOLVING FUNDS	М	ı		М	м	М	L	М	М	н	L	М	М	L	М	м	М	L	м	L	н	н	М		Low-risk audit areas (indicatesa low audit risk and subject only to audits as requested or deemed necessary)	\$5 Million	There are over 100 locations whe revolving funds are disbursed in the County. Depts such as OC Public Works have multiple revolving fund (39) locations
PAYROLL	М	N	Л	М	М	М	М	M	M	М	М	M	М	М	М	М	М	L	L	L	L	L	L	<u>'</u>	,	\$1.6 Billion	Over 18,000 County employees. A but one dept. using VTI. Audited Sheriff-Coroner and recommended implementing VTI
FIDUCIARY FUNDS	L	,	1	м	L	М	L	М	М	М	L	L	М	L	М	L	М	М	L	L	н	н	L		2011-12 Planned Audits	\$932 Million	Funds for designated purposes and use. Audits to ensure funds are safegaurded used as designated.
REVENUE GENERATING LEASE AUDITS (Remittance of revenues and contract compliance)												M	М	М	М											\$141 Million	Over the last 5 years, we have performed 27 audits covering 57% the \$84 million annual rent. Over t last 10 years, we have audited 929 the \$84 million annual rent.
AUDITS ON 2011-12 PLAN		hange Management, titon, CAATS - Payments & Other I Fund Reserves & ing	ing; rces Disbursements; Audit; Lindit Recommendation	- €				Vanagement tor General Fund Flow Operating ing; CFD/Mello-Roos	udits (4);	ocess (carryover),		Fox Rent-A-Car, ntract Administration, se-Generated	venues, nrts, Cash Receipts, Café, ntract Administration;	ana Pt. Jet Ski, Jeach Cities Scuba	evenues (carryover), tration - OC Flood,		ninistration	t & Fiduciary Funds ent System Workshop			ind, Fee-Generated intract Administration, ving Funds	ving Funds; tration; ils Review	nt Compliance Audit, ation, Officer, ntract Administration	with E and c inform	: ratings were based on meeting 30S, reviews of Business Plan lepartment/agency survey nation using the following facto partment/Agency Changes	S	

Total Depts./Agencies (excl IAD, Perf. Audit)		22
Total Auditable Business Processes:		154
Low Risk Processes:	43	28%
		659
High Risk Processes:	11	7%

This Risk Assessment schedule provides a



Department/Agency Changes
Operating Environment
Prior Internal Audits
Financial Volume and Activity

Risk Scores by Business Cycle for Fiscal Year 2011-12

CASH RECEIPTS & RECEIVABLES

#		Risk Scores
	DEPARTMENT	
1	OC Community Resources*	8.35
2	Sheriff-Coroner	8.25
3	John Wayne Airport*	8.20
4	Auditor-Controller	7.95
5	OC Waste & Recycling	7.40
6	Treasurer-Tax Collector	7.20
7	County Executive Office	7.15
8	Health Care Agency (carry-over)	6.95
9	OC Public Works	6.95
10	Social Services Agency	6.75
11	Human Resources	6.10
12	Probation	6.10
13	Child Support Services	5.95
	Assessor	5.65
15	District Attorney	5.65
16	Registrar of Voters	5.25
17	PA/PG (carry-over)	5.20
18	Clerk-Recorder	5.15
19	Public Defender	5.10
20	OC Dana Point Harbor	4.90
21	County Counsel	4.85
22	Clerk of the Board	4.15

CASH DISBURSEMENTS & PAYABLES

#		Risk Scores
	DEPARTMENT	
1	Auditor-Controller	8.20
2	Social Services Agency	7.70
3	County Executive Office	7.40
4	Health Care Agency	7.20
5	OC Public Works	7.20
6	Human Resources	7.10
7	John Wayne Airport	7.00
8	Treasurer-Tax Collector	6.70
9	OC Community Resources	6.65
10	Sheriff-Coroner	6.50
11	Clerk-Recorder	5.70
12	PA/PG (carry-over)	5.70
13	Child Support Services	5.60
14	Probation	5.60
15	Public Defender	5.60
16	Assessor	5.40
17	County Counsel	5.10
18	OC Waste & Recycling	5.10
19	Registrar of Voters	5.00
20	District Attorney	4.90
21	OC Dana Point Harbor	4.25
22	Clerk of the Board	4.15

FEE GENERATED REVENUE

#		Risk Scores
	DEPARTMENT	
1	OC Community Resources	8.85
2	Sheriff-Coroner	8.85
3	John Wayne Airport*	8.70
4	OC Public Works	8.45
5	Probation	8.25
6	Health Care Agency	7.95
7	District Attorney	7.70
8	Social Services Agency	7.65
	County Executive Office	7.60
10	Auditor-Controller	6.90
11	Clerk-Recorder	6.85
12	OC Waste & Recycling	6.60
13	Assessor	6.15
14	County Counsel	6.10
15	Treasurer-Tax Collector	5.95
16	Child Support Services	5.85
	PA/PG	5.75
18	OC Dana Point Harbor	5.65
19	Public Defender	5.50
	Registrar of Voters	5.25
	Human Resources	5.20
22	Clerk of the Board	2.80

LEGEND:

Scores between 8.5-10 indicate HIGH RISK audit areas. Scores between 5.5-8.45 indicate MEDIUM RISK audit areas. Scores between 1-5.45 indicate LOW RISK audit areas. Denotes that an audit is included in the FY 2011/12 Audit Plan (both scheduled and *time permitting audits).



Comments:

- All audits that are "carry-overs" from prior years are considered higher risk and priority to complete in the current year.
- Audits are generally selected starting first with the High Risk audit areas. Exceptions are made in some instances (e.g. prior audit coverage)
- Some Medium and/or Low Risk audit areas may be selected based upon specific Board of Supervisor or department/agency requests.
- Cash receipt and disbursement audits will focus on transactions (reviews/approvals/reconciliations) using CAPS+ in selected A-C Satellite Accounting units.
- (*) denotes "time permitting" audits to be conducted in the current year Audit Plan or carried forward in the subsequent year Audit Plan as time permitts.

Risk Scores by Business Cycle for Fiscal Year 2011-12

PURCHASING & CONTRACTS

#		Risk Scores
	DEPARTMENT	
1	Social Services Agency*	8.70
2	Treasurer-Tax Collector*	8.50
3	Auditor-Controller	8.00
4	OC Community Resources*	7.95
5	County Executive Office	7.90
6	Human Resources	7.80
7	Health Care Agency	7.70
8	Probation	7.50
9	District Attorney	7.20
10	OC Public Works	7.20
	Child Support Services	6.60
12	Sheriff-Coroner	6.50
13	OC Waste & Recycling	6.40
14	John Wayne Airport	5.90
	Public Defender	5.70
16	Clerk-Recorder	5.60
17	Assessor	5.50
	Registrar of Voters	5.50
	County Counsel	5.10
	PA/PG	4.50
	OC Dana Point Harbor	4.35
22	Clerk of the Board	4.15

REVOLVING FUNDS

#		Risk Scores
	DEPARTMENT	
1	Health Care Agency	8.80
2	Social Services Agency	8.80
3	Sheriff-Coroner*	8.50
4	OC Community Resources	8.45
5	OC Public Works	8.40
6	District Attorney	8.20
7	County Executive Office	7.70
8	John Wayne Airport	7.70
9	Public Defender	7.30
10	Treasurer-Tax Collector	7.00
11	Assessor	6.90
12	OC Waste & Recycling	6.90
13	Probation	6.50
14	Clerk of the Board	6.15
15	Clerk-Recorder	6.10
16	Child Support Services	5.70
17	County Counsel	5.30
18	PA/PG	5.00
19	Registrar of Voters	5.00
20	Human Resources	4.30
21	Auditor-Controller	4.20
22	OC Dana Point Harbor	4.15

LEGEND:

Scores between 8.5-10 indicate HIGH RISK audit areas.

Scores between 5.5-8.45 indicate MEDIUM RISK audit areas.

Scores between 1-5.45 indicate LOW RISK audit areas.

Denotes that an audit is included in the FY 2011/12 Audit Plan (both scheduled and *time permitting audits).



Comments:

- 1. All audits that are "carry-overs" from prior years are considered higher risk and priority to complete in the current year.
- 2. Audits are generally selected starting first with the High Risk audit areas. Exceptions are made in some instances (e.g. prior audit coverage)
- 3. Some Medium and/or Low Risk audit areas may be selected based upon specific Board of Supervisor or department/agency requests.
- 4. (*) denotes "time permitting" audits to be conducted in the current year Audit Plan or carried forward in the subsequent year Audit Plan as time permits.

Risk Scores by Business Cycle for Fiscal Year 2011-12

PAYROLL

#		Risk Scores
	DEPARTMENT	
1	Social Services Agency	8.30
2	OC Community Resources	8.30
3	District Attorney	8.30
4	Health Care Agency	8.30
5	Probation	7.65
6	Sheriff-Coroner	7.50
7	County Executive Office	7.40
8	Child Support Services	6.70
9	Public Defender	6.50
#	Assessor	6.40
#	OC Public Works	6.40
#	OC Waste & Recycling	6.20
#	John Wayne Airport	6.20
#	PA/PG	6.00
#	Treasurer-Tax Collector	5.80
#	Auditor-Controller	5.80
#	County Counsel	5.40
#	Clerk-Recorder	4.90
#	Human Resources	4.10

FIDUCIARY FUNDS

#		Risk Scores
	DEPARTMENT	
1	Social Services Agency	9.80
2	Auditor-Controller*	9.40
3	Sheriff-Coroner*	8.80
4	Clerk-Recorder	7.70
5	Probation	7.70
6	Health Care Agency	7.40
7	PA/PG (carry-over)	7.20
8	OC Public Works	6.90
9	OC Community Resources	6.85
#	Child Support Services	6.70
#	County Executive Office	6.40
#	District Attorney	6.30
#	John Wayne Airport	5.20
#	Registrar of Voters	5.00
#	Assessor	4.90
#	OC Waste & Recycling	4.90
#	Human Resources	4.80
#	Treasurer-Tax Collector	4.70
#	County Counsel	4.60
#	Public Defender	4.60
#	Clerk of the Board	4.15
#	OC Dana Point Harbor	4.15

CENTRALIZED CORE FUNCTIONS

#			Prior Audit Coverage
	DEPARTMENTS	FUNCTIONS	
1	A-C, T-TC	Accounts Receivable (Central, Satellite)	Prior & Current Audits of AR & Collections; CAPS+
2	A-C, T-TC	Claims & Disbursing (Central, Satellite)	Prior & Current Audits of Disbursements, EFTs
3	T-TC	Treasury & Investments	Annual Compliance Audit
4	A-C, CEO	Budget, Fee Development, County Reserves and Cash Flow Transfers	Prior & Current Audits of Budget, Fees, Reserves
5	A-C	General Ledger/General Accounting	Validation of correct entries in transaction testing
6	A-C	Cost Studies/CWCAP	Audits of fee- generated revenue
7	Assessor, A-C, T-TC	Property Tax Allocation & Collections	PTMS Implementation, Tax Collections & Receipts
8	CEO	Procurement	Yes - Contract Administration, P- cards, sole source contracts
9	A-C	Payroll	VTI Audit; CAPS+ Implementation
10	A-C	Financial Reporting	CAFR Footnote Disclosures
11	CEO	Worker's Compensation/Disability	Risk Management
12	A-C, CEO	Public Financing/Bonds	Receipts, disbursements, bond disclosure, and CFDs

Note: Centralized, core functions are included for informational purposes. These functions have not been risk rated, but show where there has been prior or planned Internal Audit coverage.

Many of these core services are addressed in our audit testwork when we substantiate and validate financial information from departmental source documents, through the various manual and automated sytems, to the official County records such as Revenue/Expense reports and the General Ledger.

CInternal Audit Department

LEGEND:

Registrar of Voters

Clerk of the Board

OC Dana Point Harbor

Scores between 8.5-10 indicate HIGH RISK audit areas.
Scores between 5.5-8.45 indicate MEDIUM RISK audit areas.
Scores between 1-5.45 indicate LOW RISK audit areas.

3.80

3.45

2.95

Denotes that an audit is included in the FY 2011/12 Audit Plan (both scheduled and *time permitting audits).

Comments:

- 1. All audits that are "carry-overs" from prior years are considered higher risk and priority to complete in the current year.
- 2. Audits are generally selected starting first with the High Risk audit areas. Exceptions are made in some instances (e.g. prior audit coverage)
- 3. Some Medium and/or Low Risk audit areas may be selected based upon specific Board of Supervisor or department/agency requests.
- 4. (*) denotes "time permitting" audits to be conducted in the current year Audit Plan or carried forward in the subsequent year Audit Plan as time permits.

SCHEDULE OF 10 YEAR PRIOR AUDIT COVERAGE

For The Period July 2001 through June 2011

										roi The	e i ci iou j	uly 200	1 till ougi	Tune 201	1					,			
	Assessor	Atorio, Controller	Child Support Ser	Clerk of the Boar	Clerk'AgCologe	County Counts	Coumy Everume Office	District Attorney	Health Gate Age.	Human Resource	Popularia Alpon	OC COMMUNITY &	OC Change Point Harbor	OC AMIL MONS	OC Wasie & Accu	Probation Denaming	Public Administra	Public Defende	Registra or Loters	Sheriff Cooner	Social Semices	15 mag 24	* 0 × 40018
CASH RECEIPTS; ACCOUNTS RECEIVABLES & COLLECTIONS		2001 DCR AC Collections; 2004 ICR AC Collections; 2005 NSF Checks ICR; 09/10 Comm. Fac. District #2919; CAPS+ Fin. Impl. #2845, 2943			2003; 07/08 So Cty #2723		2001; 07/08 Public	2002; 2003 DCR; 2001- 2011 Annual Grants**	2001 Env Health; 2001 Animal Control; 2004 Various Sites; 10/11 Medical Billing #1018	2002 Emp. Ben.	2001 DCR			2001 PDS; 2004 RDMD Utility Billings; 2006 RDMD OC Zoo; 08/09 Transportation Billings #2823, 09/10 Comm. Fac. District #2919		1999; 2001; 2003; 2005 Biennial Trust Fund**; 2006 RSAT Grant; 08/09 Title IV-E Claims #2822	2006 ICR, 09/10 Case Mgmt #2923			2001; 2002 Financial Admin	2006 ICR	2003 2006 08/09 Triennial Audit of TRO** #2812, 2006 NSF ICR, 1998- March 2007 Crtly (sched)** & 1998- 2006 Annual TFA**, 2007/08 ICR Int. Apportionment; 09/10 Cash Rec. an Collections #2954	109 Audits from 2001 through 2010
CASH DISBURSEMENTS & ACCOUNTS PAYABLE		2004 Trust & Agency Disb.; 2004 Tax Unit; 07/08 Duplicate Payment; 07/08 Claims/Disb #2720; 08/09 EFT Audit #2821; 09/10 Comm. Fac. District #2919; 10/11 ICA Cash Disb #1025; OCWR #1027; CAP9+ Fin. Impl. #2845, 2943; CAATS - Dup. Pymts. #1041			2003		07/08 Public Finance #27/22; 07 08 Pension Cost Alloc #27/65; 08/90 Retiree Medical Required Contributions #2813; 09/10 Risk Mgmt #2921; 09/10 Comm. Fac. District #2919	2003 DCR; 2001-2011 Annual Grants**	2005 ICR; 10/11 #1025	2002 Emp. Ben.	07/08 ICR	2002; 2003 OoA & SP; 2004 DCR OCDA; 07/08 Housing Choice #2724	08/09 Contracts & Payments #2820	2002 DCR; 2004 Utility Billings; 2006 OC Zoo; 07/08 Fac. Ops. ICR; 08/09 Transportation Billings #2823; APPS #2824; 09/10 Comm. Fac. District #2919; 10/11 Fleet Svcs #1028; Fuel Cards #1029	10/11 Cash Disb #1027	2001; 2003; 2005 Biennial Trust Fund**; 2006 RSAT Grant; 08/09 Title IV-E Claims #2822	2006 ICR, 09/10 Case Mgmt #2923			2003 DCR; 07- 08 ICR Contract Admin; 07/08 Sheriff Admin. #2766	2005 ICR	1999-March 2007 Qrtly TFA", 1999- 2006 Annual TFA", 07/08 ICR Int. Apportionment; 08/09 Wire & EFT Transfers #2821; PTMS Impl. Tax Refunds	98 Audits from 2001 through 2010
FEE GENERATED REVENUE (BUDGET)		2003: 09/10 Fee Dev #2921		09/10 Fee Dev #2921			2003; 09/10 Fee Dev #2921		2004 DCR; 10/11 Fee Dev #1023	09/10 Pension Practices #2913				2003 PDS DCR; 2005 PDS Bldg. & Safety Fund	10/11 Fee Dev #1023		2006 ICR	2004 DCR		2004 DCR	2004 DCR	09/10 Admin/Budge #2915	14 Audits from 2003 through 2010
PURCHASING & CONTRACTS	2003 P- Cards						2006 P-Cards; 08/09 IT Contract Admin. #2827; CAPS+ Fin. Implementation #2845, 2943; CAATS - Emp- Vendor Match #1041		2005 ICR Contract Admin; 10/11 Contract Admin #1030		2003 P-Cards; 2006 ICR Contract Admin.; Tech Asst. on Improvement Plan #1008	2003 OoA and SP Contract Admin; 2003 P- Cards	08/09 Contracts & Payments #2820: 10/11 Boat Slip Administration	07/08 Fac. Ops. Contract Admin. ICR; 10/17 Fleet Mgmt #1028; Fuel Card Admin. #1029	2003 P- Cards; 2006 ICR Contract Admin.		2006 ICR	2003 P- Cards		07/08 #2664; 07/08 Sheriff Admin. P- cards and Sole Source Contracts #2766; 07/08 DMJM #2768	2005 ICR Contract Admin.		25 Audits from 2003 through 2010
REVOLVING FUNDS	#2596	07/08 Various Dept./Agency Revolving Fund reviews include replenishments by AC; 10/11 Rev. Fund audits - #1053 - Pub. Def, Co.Co.	2003 DCR			FY10/11 #1055	2001	2006 #2597	2002		2001 DCR	2003 OoA, Spec. Progs, VSO		2004 RDMD DCR		2006 #2598	2006 ICR	2006 ICR; FY 110/11 #1053		2003 DCR; 07/08 Sheriff Admin #2766	07/08 ICR		18 Audits from 2001 through 2010
PAYROLL	#2631 A-C Centralize d Payroll Process	2003 IT Review; 2007 AC Central Payroll; 07/08 VTI and Emp SS#s #2763; CAPS+ Impl. #2944; CAATS Pay. Direct Dep. #1041	#2631 A-C Central Payroll Process	#2631 A-C Central Payroll Process	#2631 A-C Central Payroll Process	#2631 A-C Central Payroll Process	#2631 A-C Central Payroll Process	#2631 A-C Central Payroll Process	07/08 Payroll ICR	#2631 A-C Central Payroll Process	#2631 A-C Central Payroll Process	#2631 A-C Central Payroll Process	#2631 A-C Central Payroll Process	09/10 Payroll #2925	#2631 A-C Central Payroll Process	07/08 #2725	#2631 A-C Central Payroll Process	#2631 A-C Central Payroll Process	#2631 A-C Central Payroll Process	08/09 Payroll #2825	#2631 A-C Central Payroll Process	#2631 A-C Central Payroll Process	26 Audits from 2003 through 2010
FUDICIARY FUNDS TRUST & SPECIAL DEPARTMENT FUNDS)		2004 Trust & Agency Disb.	2003 DCR		2003		07/08 Public Finance #2722, 09/10 Risk Management #2921; 09/10 Comm. Fac. District #2919	2003 DCR	2004 DCR		2001 DCR			2001 PDS; 2004 RDMD Trust Funds		2001; 2003; 2005 Biennial Trust Fund**	2006 ICR , 09/10 Case Mgmt & Fid. Funds #2923			2001 Court Ops DCR; 2003 DCR	2002	1999-2004 Annual Compl**, 2003-2004 Qtrly Compl**, 1999 March 2007 Qtrly TFA (sched) & 1999 2006 Annual TFA, 09/10 Compliance #2953, 10/11 Compliance #1013	from 2001 through 2010
PERFORMANCE MEASURE /ALIDATIONS PMV)		2006 #2554	2006 #2595	07/08 #2747		07/08 #2749	07/08 #2750		2006 #2658	07/08 #2753	2006 #2555	2006 #2592 & #2661		2006 #25101	07/08 #2754			07/08 #2757	2006 #2593		2006 #25100	07/08 #2759	16 Audits from 2006 through 208

This schedule shows where Internal Audit Department has performed audits of Internal Controls, Financial/Mandates, Compliance, Perrformance Measure Validation, Grants, and Speical Request Audits since Calendar Year 2001.



ICA = Internal Control Audit ** Indicates Financial/Mandated Audit

⁼ Indicates areas of audit coverage 2001 - June 2011 (10-year prior audit coverage)

⁼ Indicates areas of audit coverage 2006 - June 2011 (5-year prior audit coverage)

⁼ Indicates areas of audit coverage for current and in process audits. (10-11)

^{A-3} = Indicates areas of core, centralized processes with County impact.

BCR = Biennial Control Review; DCR = Department Control Review; ICR = Internal Control Review;

SORTED BY RISK RATING KEY INFORMATION SYSTEM INVENTORY

Constitution Cons		KEY INFORMATION SYSTEM INVENTORY				
Autonomous Aut						
Johnson School S	DEPARTMENT	APPLICATION/SYSTEM	DESCRIPTION			COMMENTS/LAST AUDIT
Section of the content of the cont		ALT ELEMENTO TO LEM	Discounties.			
Packet Compared 10%		ATS (Assessment Tax System)	property assessment/annual roll	High		
Debts of contrals	2 Auditor Controller	ATC (will be replaced by DTMC)	Annual relations of all and in a	111		
Jackson Certaints	2 Auditor-Controller	ATS (WIII be replaced by PTMS)	tax calculations & allocations	High	Significant	
Specific Country Obstance Cou	3 Auditor-Controller	CAPS+ (Advantage 3.7)	payroll	High	-	of duties planned for FY 11-12.
Section Committee William (1997) Advantage (1997) Application (4 Auditor-Controller	CAPS+ (Advantage 3.7)	accounts payable, disbursements	High		
A chair of contribute VSA: Columbrary 3.7 A chair of contribute VSA: Columbrary 1.7 A chair of contribute	5 Auditor Controller	CARS+ (Advantage 3.7)	inh cost cost allocation, labor distribution	High		
Description of the Section of the Se	5 Martor Controller	on or (navantage 5.7)	Job cost, cost anocation, labor distribution	riigii		Review of change management planned for FY 11-12. #2943 CAPS+ Implementation-Controls
Public Control	6 Auditor-Controller	CAPS+ (Advantage 3.7)	general ledger, financial reporting	High		
Secretary Control Co						· , , , , , , , , , , , , , , , , , , ,
Section of the Sectio	8 Auditor-Controller & Other Depts	VTI (Intelitime Virtual Timecard)	time keeping for multiple departments	High		
Table Accordance of the Comment (1955) 200 CT Improved control of near place Long	9 CEO/Finance	CAPS+ (Advantage 3.7)	purchasing	High		Assistance (FY 09-10). #2948 Oracle database (2010).
Incompany Continue	10 HCA/Behavioral Health	Cerner Millennium (IRIS) 2004.01	integrated e-medical record system	High		
Common Registery Department Common Registery	14 1104 (14 11 11 15)					
Section Column	11 HCA/Medical Billing	Public Health Billing - Practice Expert Plus	patient data & billing of all claim types for clinics	High	Significant	
Disputed (Course) South Charles Species (CVI) Authorities of all systems and collection of taxon Course CVI) South Charles (CVI) South Charl	12 Human Resources Department	CAPS+ (Advantage 3.7)	human resources (personnel mgmt/position control)	High	-	
The Propagate Control	13 Sheriff-Coroner	Sheriff's Data System (SDS)	automated jail system, warrant services, arrest records	High	· · ·	
15 TO Treasurer Quantum CRESC	14 Treasurer-Tax Collector	ATS (Assessment Tax System)/ PTMS (Tier 1 - Itd functionality)	tax bill generation and collection of taxes	High		
County County Cou	15 T-TC/Treasurer	Quantum - QRISK	treasury management system	High		
Specific Approximation Come Management System (Time Materiary) Come & decoursed recognition of a decoursed recognition Come Microsophic System Communication Commu						
Social Allermony Child Adduction Child Add		Caca Managament System (Time Matters)	case & decument management for atternove	Moderate		
Golder Alterney Grille Aduction Track additional project Moderate						Security assessment by Foundstone (2007).
Special Astronomy February Projects from Tracking Tracks separate consumer investigation prior to filing Moderate						
Control Attency Floory Projects Case Tracking Tracks rollow case under investigation prior to filing Moderate						
District Attencey Welfare Fraud Case Traskring Uracks welfare coses under investigation prior to filling Moderate			. , , ,			
Botter Contract Allerance Risk (Incident Reporting Information System) records complaints, trads disposition records complaints records complaints, trads						
Pic.ACA-Processional Medical services CHART (Correctional Medical services (2005), Petromance Audit included fild review of app (2009),						
The Characteristic Health Public Health Nursing - Clase Management System manage casted via web application LOSS (imperated Clase Management System) probation case management adults and juveniles Moderate						Internal infrastructure review (2005). Performance Audit included ltd review of app (2009).
12 Public Defender						
Till Sheriff Connour Records Management System (replaced CMS) manage & tards PD cases Moderate					New	
18 Serial Formers Records Management System (RMS) collect/bracks/stores crime reports, citations, et. Moderate						
18 Social Services Agency Orangewood Children's Home Info. System (CIS) used to register and track children staying at site Moderate 1 Child Support Services Child Support Enforcement 2 Child Support Services Child Support Enforcement 3 Child Support Services Child Support Enforcement 3 Child Support Services Child Support Enforcement 4 Child Support Services Child Support Enforcement 5 Child Support Services Child Support Enforcement 5 Child Support Services Child Support Enforcement 5 Child Support Services Child Support Enforcement 6 Child Support Services 6 Child Support Services 6 Child Support Services 6 Child Support Services 7 Child Support Services 8 State Bistribution Unit (SDU) 8 State Bistribution Unit (SDU) 9 Spotal Services Services 9 Spotal Services 9 Spotal Services 9 Spotal Services 1 Fit (Applied Health Will) 1 Spotal Services 1 Fit (Applied Health Will) 1 Spotal Services 1 Fit (Applied Health Will) 1 Spotal Services 1 Spotal						
Child Support Services Child Support Enforcement Child Support Case management Mischalese Moderate		Orangewood Children's Home Info. System (OCIS)				
Zohlid Support Services CalWin (CalWorks Information Network) Denefit management & tracking Moderate				NA - d b -		
Solid Support Sevices/Financial Units State Distribution Unit (SDU) provide child support payment collection/distribution data Moderate						
Alphaper Health/CICS Children's Medical Services Network (CMSNet) System full-scope case mgmt (hosted at State data center) Moderate						
Fig. 20 Fig.	4 HCA/Public Health/CCS		full-scope case mgmt (hosted at State data center)			
CLETS SRF (Supervised Release File) Interface Interface to statewide sys/maintain probation records Moderate						
8 Social Services Agency CalWin (CalWorks Information Network) benefit management & tracking Moderate segregation of duty controls over disbursements (2006). 9 Social Services Agency Child Welfare Services/Case Management Sys. (CWS/CMS) manage child abuse referrals/cases (hosted at State) Moderate FINANCIAL & FINANCIAL RELATED SYSTEMS 1 Auditor-Controller C3PRO - County Check Creation & Printed Output prints checks for accts. payable, trust, welfare, payroll Moderate 2 Treasurer-Tax Collector CUBS Collection System billing and collection for various departments Moderate 4 District Attorney Detty Cash Check Generation petty cash check generation and reconciliation Moderate 5 District Attorney Petty Cash Check Generation petty cash check generation and reconciliation Moderate 6 John Wayne Airport McSann Parking Revenue Control System park reservations & point of sale cashiering Moderate 8 DCCR/CO Parks Hebr Reservations System park reservations & point of sale cashiering Moderate 9 DCC Dana Point Harbor Spherix cash register to collect fees Moderate 10 OC Public Works Ceronstruction Propay (Progress Payment System) construction bids and payment management system soll downstrance in Cash register to collect fees Moderate 10 OC Public Works/Geomatics & Land Info E-Commerce System 20 CRASH & Recycling Accounts Receivable (Microsoft Great Plains eEnterprise) accts. rcble, custs account info, landfill trans. & billing Moderate 10 OC Waste & Recycling Accounts Receivable (Microsoft Great Plains eEnterprise) accts. rcble, cust account info, landfill trans. & billing Moderate 10 OC Waste & Recycling Accounts Receivable (Microsoft Great Plains eEnterprise) accts. rcble, cust account info, landfill trans. & billing Moderate 10 OC Waste & Recycling Accounts Receivable (Microsoft Great Plains eEnterprise) accts. rcble, cust account info, landfill trans. & billing Moderate 10 OC Waste & Recycling Accounts Receivable (Microsoft Great Plains eEnterprise) accts. rcble, cust account info, landfill trans. & billing						
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FINANCIAL RELATED SYSTEMS						(200)
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15 Probation PFS (Probation Financial System) manages financial obligations of probationers Moderate Biennial mandated audit (included IT controls) performed by A-C's Internal Audit Unit (2010). 16 Treasurer-Tax Collector JPoint Cashiering System (replaced Netvantage) cashiering support for counter pymts of property taxes Moderate 17 Treasurer-Tax Collector Remittance Processing System check scanning & payment posting Moderate						
17 Treasurer-Tax Collector Remittance Processing System check scanning & payment posting Moderate						
	1/ Ireasurer-Tax Collector	Remittance Processing System	* * * * * * * * * * * * * * * * * * * *	Moderate	ļ.	D 4 -f 4

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	internal Audit Department		KEY INFORMATION SYSTEM INVENTORY			
DOCUMEN	NT IMAGING SYSTEMS					
		ERMI (Electronic Report Management & Imaging) & OnBase	financial, payroll, & HR report archiving	Moderate		Security assessment by Foundstone (2007).
2 District Attor		DocWarehouse	digital archive of case documentation	Moderate		cooding assessment by roundstone (2007).
3 OC Public W		EDMS (Electronic Document Management System) - OnBase	manage documents electronically	Moderate		
4 Probation		EDMS (Electronic Document Management System) - Onbase	electronic forms and storage of case documents	Moderate		
		EDWS (Electronic Document Management System)	electronic forms and storage of case documents			
	ORCEMENT SYSTEMS	DILL including CARC Mark Commission (interfere)	toral are to data of columbation and discontinuous	Moderate		
1 District Attor		BILL including CMS Web Services (interface)	track metadata of volunteers supplying DNA sample	Moderate		
2 District Attor		High Tech Crimes	track metadata of electronic equipment evaluated by unit.	Moderate		
3 District Attor		Evidence Tracking	track metadata of electronic equipment evaluated by unit.	Moderate		
4 District Attor	orney	Electronic Directions for Complaint	allow police agencies to submit data directly to DA	Moderate		
5 Probation		Penal Code 1210 Violations system	information sharing w/HCA & drug treatment providers	Moderate		
6 Probation		CABS (Computerized Arrest & Booking System)	store photos of all probationers	Moderate		
7 Sheriff-Coror	oner	BMC Remedy AR Systems (22 applications)	property inventory, patrol in/out, evidence, jail supplies	Moderate		
8 Sheriff-Coror		Computer-Aided Dispatch (CAD)	tracks calls for service and units responding to calls	Moderate		
9 Sheriff-Coror	oner	ELETE (Enhanced Law Enforcement Telecommunications Emulator)	allows S-C access to state/fed law enforcement data	Moderate		
10 Sheriff-Coror	oner	Mobile Version 3.5	track & update emergency & non-emerg, calls for svc.	Moderate		
MULTI-DE	EPARTMENT OR MULTI-FUNCT	TION/ENTERPRISE SYSTEMS				
1 Auditor-Cont		E-Procurement	online office supplies purchasing	Moderate		
2 Auditor-Cont	ntroller	Online Mileage Claims Processing (pilot with SSA)	online approval and tracking of mileage claims	Moderate	New	
3 Clerk of the		ATS (Assessment Tax System) & PTMS (Claim for Refund module)	prop tax assessment appeals tracking & claim for refunds	Moderate		#1047 PTMS Implementation-Controls Assistance (10-11). Continue assistance in FY 11-12.
4 CEO/Finance		Brass	budgeting	Moderate		(19.11)
5 CEO/IT		OCid	identity management	Moderate		Security assessment by third party (2009 and 2011).
6 CEO/IT		Secure Email Gateway System	encrypt confidential emails	Moderate	Added	Security assessment by third party (2007 and 2011).
7 CEO/IT						
		AlertOC (Blackboard Connect)	regional emergency mass notification system	Moderate	Added	LICA performed internal application review (2000)
8 HCA/Environ		Envision Connect	tracks field inspections/violations & generates billings	Moderate		HCA performed internal application review (2008).
9 OCCR/Anima		Chameleon	animal care operations (kennel, veterinary, licensing)	Moderate		HCA performed internal security review (2005).
10 OCCR/Housi		Housing Pro (HAPPY)	manage section 8 housing assistance	Moderate		#2724 Audit of Housing Assistance Payments & Itd IT coverage (2008).
11 OCCR/Public		SIRSI Unicorn/iBistro	patron and material information system	Moderate		Library performed internal review (2007).
12 OC Public W		APPS (Automated Permitting and Planning System)	enterprise system for permit processing & accounting	Moderate		
13 OC Public W	Vorks/Ag. Commissioner	Weights & Measures	allows field inspectors to track inspection data, billings	Moderate		
14 OC Public W	Vorks/Transportation	Fleet Focus (FleetAnywhere)/Flagship Billing	fleet mgmt incl. inventory, maintenance, & billing	Moderate		#2823 Transportation Billing Audit with some Itd IT coverage of user access (2009).
15 Public Admir	inistrator/Public Guardian	ePAGES (Enhanced Public Administrator Guardian Electronic Sys.)	case management and accounting system	Moderate		#2923 OCPACS Implementation Controls Assist (FY 10-11). Continue assistance in FY 11-12.
PERSONNI	IEL & BENEFITS SYSTEMS	•				
1 Human Reso	ources Department	1992 Defined Benefits	1992 DB plan enrollment and contributions tracking	Moderate		Info in the database is audited annually by Mercer.
		Employee Benefits Data Warehouse	provides info. on employee benefit deductions	Moderate		
	ources Department	Online Recruitment System (application svc provider NeoGov)	on-line job application management	Moderate		
		Personnel Data Warehouse	provides info. on HR transactions and summaries	Moderate		
	Y MANAGEMENT SYSTEMS					
1 Treasurer-Ta		Bloomhera	on-line securities trading	Moderate		Ltd review of LT controls - mandated audit performed by A-C's Internal Audit Unit (2011)
1 Treasurer-Ta	ax Collector	Bloomberg Fund Accounting	on-line securities trading	Moderate Moderate		Ltd review of IT controls - mandated audit performed by A-C's Internal Audit Unit (2011).
2 Treasurer-Ta	ax Collector ax Collector	Bloomberg Fund Accounting	on-line securities trading fund accounting reconciliation	Moderate Moderate		Ltd review of IT controls - mandated audit performed by A-C's Internal Audit Unit (2011). Ltd review of IT controls - mandated audit performed by A-C's Internal Audit Unit (2011).
2 Treasurer-Ta VOTING &	Tax Collector Tax Collector RELATED SYSTEMS	Fund Accounting	fund accounting reconciliation	Moderate		, ,
2 Treasurer-Ta VOTING & 1 Registrar of	Tax Collector Tax Collector R RELATED SYSTEMS T Voters	Fund Accounting Pitney Bowes Inserter/Sorter	fund accounting reconciliation processes absentee ballots	Moderate Moderate		, ,
2 Treasurer-Ta VOTING & 1 Registrar of 2 Registrar of	Tax Collector Tax Collector Tax Collector Tax RELATED SYSTEMS To Voters Total	Fund Accounting Pitney Bowes Inserter/Sorter EIMS (Election Information Management System)	fund accounting reconciliation processes absentee ballots voter registration info, election data, precinct info	Moderate Moderate Moderate		Ltd review of IT controls - mandated audit performed by A-C's Internal Audit Unit (2011).
2 Treasurer-Ta VOTING & 1 Registrar of 2 Registrar of 3 Registrar of	Tax Collector Tax Collector Tax Collector Tax ELATED SYSTEMS Toolers Toolers Toolers Toolers	Fund Accounting Pitney Bowes Inserter/Sorter EIMS (Election Information Management System) Hart Personal Voting System	fund accounting reconciliation processes absentee ballots voter registration info, election data, precinct info vote casting and tabulation	Moderate Moderate Moderate Moderate		, ,
2 Treasurer-Ta VOTING & 1 Registrar of 2 Registrar of 3 Registrar of 4 Registrar of	ax Collector ax Collector by RELATED SYSTEMS Voters Voters Voters Voters Voters Voters	Fund Accounting Pitney Bowes Inserter/Sorter EIMS (Election Information Management System) Hart Personal Voting System NetFile Electronic Filing System	fund accounting reconciliation processes absentee ballots voter registration info, election data, precinct info vote casting and tabulation track political campaign financial disclosures	Moderate Moderate Moderate Moderate Moderate Moderate		Ltd review of IT controls - mandated audit performed by A-C's Internal Audit Unit (2011).
2 Treasurer-Ta VOTING & 1 Registrar of 2 Registrar of 3 Registrar of 4 Registrar of 5 Registrar of	ax Collector ax Collector by RELATED SYSTEMS Voters Voters Voters Voters Voters Voters Voters Voters Voters	Fund Accounting Pitney Bowes Inserter/Sorter EIMS (Election Information Management System) Hart Personal Voting System	fund accounting reconciliation processes absentee ballots voter registration info, election data, precinct info vote casting and tabulation	Moderate Moderate Moderate Moderate		Ltd review of IT controls - mandated audit performed by A-C's Internal Audit Unit (2011).
2 Treasurer-Ta VOTING & 1 Registrar of 2 Registrar of 3 Registrar of 4 Registrar of 5 Registrar of OTHER/O	ax Collector ax Collector ax Collector & RELATED SYSTEMS Voters Voters Voters Voters Voters Foters Voters Foters Fot	Fund Accounting Pitney Bowes Inserter/Sorter EIMS (Election Information Management System) Hart Personal Voting System NetFile Electronic Filing System Maptitude	fund accounting reconciliation processes absentee ballots voter registration info, election data, precinct info vote casting and tabulation track political campaign financial disclosures GIS for precinct and district boundaries	Moderate Moderate Moderate Moderate Moderate Moderate Moderate		Ltd review of IT controls - mandated audit performed by A-C's Internal Audit Unit (2011).
Treasurer-TavOTING & VOTING & 1 Registrar of 2 Registrar of 4 Registrar of 5 Registrar of OTHER/O	Tax Collector Total Tax Collector Tax Co	Fund Accounting Pitney Bowes Inserter/Sorter EIMS (Election Information Management System) Hart Personal Voting System NetFile Electronic Filing System Maptitude Internet On-Line Forms	fund accounting reconciliation processes absentee ballots voter registration info, election data, precinct info vote casting and tabulation track political campaign financial disclosures GIS for precinct and district boundaries allows clients to apply for child support services	Moderate Moderate Moderate Moderate Moderate Moderate Moderate Moderate		Ltd review of IT controls - mandated audit performed by A-C's Internal Audit Unit (2011).
VOTING & 1 Registrar of 2 Registrar of 3 Registrar of 5 Registrar of OTHER/O 1 Child Suppor	Tax Collector Total Tota	Fund Accounting Pitney Bowes Inserter/Sorter EIMS (Election Information Management System) Hart Personal Voting System NetFile Electronic Filing System Maptitude Internet On-Line Forms ClerkDocs	fund accounting reconciliation processes absentee ballots voter registration info, election data, precinct info vote casting and tabulation track political campaign financial disclosures GIS for precinct and district boundaries allows clients to apply for child support services process various registrations	Moderate		Ltd review of IT controls - mandated audit performed by A-C's Internal Audit Unit (2011).
VOTING & 1 Registrar of 2 Registrar of 3 Registrar of 4 Registrar of 5 Registrar of 0 THER/O 1 Child Suppor 2 Clerk-Record	ax Collector ax Collector ax Collector by Coters Voters OPERATIONAL SYSTEMS der der	Fund Accounting Pitney Bowes Inserter/Sorter EIMS (Election Information Management System) Hart Personal Voting System NetFile Electronic Filing System Maptitude Internet On-Line Forms CierkDocs VitalDocs	fund accounting reconciliation processes absentee ballots voter registration info, election data, precinct info vote casting and tabulation track political campaign financial disclosures GIS for precinct and district boundaries allows clients to apply for child support services process various registrations issue certificates (birth, death, marriage)	Moderate		Ltd review of IT controls - mandated audit performed by A-C's Internal Audit Unit (2011).
VOTING & Registrar of COTHER/O Clerk-Record Clerk-Record Clerk-Record Clerk-Record	Tax Collector Total To	Fund Accounting Pitney Bowes Inserter/Sorter EIMS (Election Information Management System) Hart Personal Voting System NetFile Electronic Filing System Maptitude Internet On-Line Forms ClerkDocs VitalDocs Electronic Recording	fund accounting reconciliation processes absentee ballots voter registration info, election data, precinct info vote casting and tabulation track political campaign financial disclosures GIS for precinct and district boundaries allows clients to apply for child support services process various registrations issue certificates (birth, death, marriage) electronic recording of real property documents	Moderate		Ltd review of IT controls - mandated audit performed by A-C's Internal Audit Unit (2011).
VOTING & I Registrar of 2 Registrar of 3 Registrar of 5 Registrar of 1 Child Suppor 2 Clerk-Record 4 Clerk-Record 5 Clerk-Record	Tax Collector Ta	Fund Accounting Pitney Bowes Inserter/Sorter EIMS (Election Information Management System) Hart Personal Voting System NetFile Electronic Filing System Maptitude Internet On-Line Forms ClerkDocs VitalDocs Electronic Recording Grantor/Grantee	fund accounting reconciliation processes absentee ballots voter registration info, election data, precinct info vote casting and tabulation track political campaign financial disclosures GIS for precinct and district boundaries allows clients to apply for child support services process various registrations issue certificates (birth, death, marriage) electronic recording of real property documents maintain public records for real property	Moderate		Ltd review of IT controls - mandated audit performed by A-C's Internal Audit Unit (2011).
VOTING & I Registrar of Registrar of Registrar of Registrar of Registrar of Registrar of Fregistrar of Child Suppor Clerk-Record Clerk-Record Clerk-Record Clerk-Record Clerk-Record Clerk-Record Clerk-Record	Tax Collector Ta	Fund Accounting Pitney Bowes Inserter/Sorter EIMS (Election Information Management System) Hart Personal Voting System NetFile Electronic Filing System Maptitude Internet On-Line Forms ClerkDocs VitalDocs Electronic Recording Grantor/Grantee EFBN (E-Fictitious Business Name)	fund accounting reconciliation processes absentee ballots voter registration info, election data, precinct info vote casting and tabulation track political campaign financial disclosures GIS for precinct and district boundaries allows clients to apply for child support services process various registrations issue certificates (birth, death, marriage) electronic recording of real property documents maintain public records for real property business name database and public search	Moderate		Ltd review of IT controls - mandated audit performed by A-C's Internal Audit Unit (2011).
VOTING & 1 Registrar of 2 Registrar of 3 Registrar of 4 Registrar of 5 Registrar of 0 THER/O 1 Child Suppor 2 Clerk-Record 4 Clerk-Record 5 Clerk-Record 6 Clerk-Record 7 HCA	Tax Collector Ta	Fund Accounting Pitney Bowes Inserter/Sorter EIMS (Election Information Management System) Hart Personal Voting System NetFile Electronic Filing System Maptitude Internet On-Line Forms ClerkDocs VitalDocs Electronic Recording Grantor/Grantee EFBN (E-Fictitious Business Name) COR (Custodian of Records)	fund accounting reconciliation processes absentee ballots voter registration info, election data, precinct info vote casting and tabulation track political campaign financial disclosures GIS for precinct and district boundaries allows clients to apply for child support services process various registrations issue certificates (birth, death, marriage) electronic recording of real property business name database and public search tracks requests for medical and mental health records	Moderate		Ltd review of IT controls - mandated audit performed by A-C's Internal Audit Unit (2011).
VOTING & I Registrar of 2 Registrar of 3 Registrar of 5 Registrar of 1 Child Suppor 2 Clerk-Record 4 Clerk-Record 5 Clerk-Record 6 Clerk-Record 7 HCA	Tax Collector Ta	Fund Accounting Pitney Bowes Inserter/Sorter EIMS (Election Information Management System) Hart Personal Voting System NetFile Electronic Filing System Maptitude Internet On-Line Forms ClerkDocs VitalDocs Electronic Recording Grantor/Grantee EFBN (E-Fictitious Business Name) COR (Custodian of Records) Digital Radiology System	fund accounting reconciliation processes absentee ballots voter registration info, election data, precinct info vote casting and tabulation track political campaign financial disclosures GIS for precinct and district boundaries allows clients to apply for child support services process various registrations issue certificates (birth, death, marriage) electronic recording of real property documents maintain public records for real property business name database and public search tracks requests for medical and mental health records take and process Krays	Moderate		Ltd review of IT controls - mandated audit performed by A-C's Internal Audit Unit (2011).
VOTING & I Registrar of Child Support Clerk-Record Clerk-Record Clerk-Record Clerk-Record Clerk-Record Clerk-Record HCA B HCA/Behavic	Tax Collector Total Total Total Total Tax Collector Tyoters Ty	Fund Accounting Pitney Bowes Inserter/Sorter EIMS (Election Information Management System) Hart Personal Voting System NetFile Electronic Filing System Maptitude Internet On-Line Forms ClerkDocs VitalDocs Electronic Recording Grantor/Grantee EFBN (E-Fictitious Business Name) COR (Custodian of Records) Digital Radiology System Caminar	fund accounting reconciliation processes absentee ballots voter registration info, election data, precinct info vote casting and tabulation track political campaign financial disclosures GIS for precinct and district boundaries allows clients to apply for child support services process various registrations issue certificates (birth, death, marriage) electronic recording of real property documents maintain public records for real property business name database and public search tracks requests for medical and mental health records take and process Xrays monitor full service provider (FSP) data	Moderate Moderate		Ltd review of IT controls - mandated audit performed by A-C's Internal Audit Unit (2011).
VOTING & 1 Registrar of 2 Registrar of 3 Registrar of 5 Registrar of 6 Clerk-Record 1 Clerk-Record 6 Clerk-Record 6 Clerk-Record 7 HCA 8 HCA/Behavic 10 HCA/Behavic	Tax Collector Total Total Tax Collector Total Total Total Tax Collector Total	Fund Accounting Pitney Bowes Inserter/Sorter EIMS (Election Information Management System) Hart Personal Voting System NetFile Electronic Filing System Maptitude Internet On-Line Forms ClerkDocs VitalDocs Electronic Recording Grantor/Grantee EFBN (E-Fictitious Business Name) COR (Custodian of Records) Digital Radiology System Caminar Birth & Death Registration System	fund accounting reconciliation processes absentee ballots voter registration info, election data, precinct info vote casting and tabulation track political campaign financial disclosures GIS for precinct and district boundaries allows clients to apply for child support services process various registrations issue certificates (birth, death, marriage) electronic recording of real property documents maintain public records for real property business name database and public search tracks requests for medical and mental health records take and process Xrays monitor full service provider (FSP) data records all births and deaths in county	Moderate		Ltd review of IT controls - mandated audit performed by A-C's Internal Audit Unit (2011).
VOTING & VOT	Tax Collector Toters Tyoters Tyo	Fund Accounting Pitney Bowes Inserter/Sorter EIMS (Election Information Management System) Hart Personal Voting System NetFile Electronic Filing System Maptitude Internet On-Line Forms ClerkDocs VitalDocs Electronic Recording Grantor/Grantee EFBN (E-Fictitious Business Name) COR (Custodian of Records) Digital Radiology System Caminar	fund accounting reconciliation processes absentee ballots voter registration info, election data, precinct info vote casting and tabulation track political campaign financial disclosures GIS for precinct and district boundaries allows clients to apply for child support services process various registrations issue certificates (birth, death, marriage) electronic recording of real property documents maintain public records for real property business name database and public search tracks requests for medical and mental health records take and process Xrays monitor full service provider (FSP) data	Moderate Moderate		Ltd review of IT controls - mandated audit performed by A-C's Internal Audit Unit (2011).
VOTING & Land Registrar of 2 Registrar of 3 Registrar of 4 Registrar of 5 Registrar of 1 Child Support 2 Clerk-Record 4 Clerk-Record 4 Clerk-Record 5 Clerk-Record 6 Clerk-Record 7 HCA 8 HCA/Behavid 10 HCA/Behavid 11 HCA/Emerge 12 HCA/Environ 12 HCA/Environ 12 HCA/Environ 12 HCA/Environ 13 Registrar of 1 Record 1 Reco	Tax Collector Toters Tyoters T	Fund Accounting Pitney Bowes Inserter/Sorter EIMS (Election Information Management System) Hart Personal Voting System NetFile Electronic Filing System Maptitude Internet On-Line Forms ClerkDocs VitalDocs Electronic Recording Grantor/Grantee EFBN (E-Fictitious Business Name) COR (Custodian of Records) Digital Radiology System Caminar Birth & Death Registration System	fund accounting reconciliation processes absentee ballots voter registration info, election data, precinct info vote casting and tabulation track political campaign financial disclosures GIS for precinct and district boundaries allows clients to apply for child support services process various registrations issue certificates (birth, death, marriage) electronic recording of real property documents maintain public records for real property business name database and public search tracks requests for medical and mental health records take and process Xrays monitor full service provider (FSP) data records all births and deaths in county	Moderate		Ltd review of IT controls - mandated audit performed by A-C's Internal Audit Unit (2011).
VOTING & VOT	Tax Collector Toters Tyoters T	Fund Accounting Pitney Bowes Inserter/Sorter EIMS (Election Information Management System) Hart Personal Voting System MetFile Electronic Filing System Maptitude Internet On-Line Forms ClerkDocs VitalDocs Electronic Recording Grantor/Grantee EFBN (E-Fictitious Business Name) COR (Custodian of Records) Digital Radiology System Caminar Birth & Death Registration System EMS Data System EMS Data System	fund accounting reconciliation processes absentee ballots voter registration info, election data, precinct info vote casting and tabulation track political campaign financial disclosures GIS for precinct and district boundaries allows clients to apply for child support services process various registrations issue certificates (birth, death, marriage) electronic recording of real property documents maintain public records for real property business name database and public search tracks requests for medical and mental health records take and process Krays monitor full service provider (FSP) data records all births and deaths in county patient data repository for OC emergency svc. providers	Moderate		Ltd review of IT controls - mandated audit performed by A-C's Internal Audit Unit (2011).
VOTING & Land Registrar of 2 Registrar of 3 Registrar of 4 Registrar of 5 Registrar of 1 Child Support 2 Clerk-Record 4 Clerk-Record 4 Clerk-Record 5 Clerk-Record 6 Clerk-Record 7 HCA 8 HCA/Behavid 10 HCA/Behavid 11 HCA/Emerge 12 HCA/Environ 12 HCA/Environ 12 HCA/Environ 12 HCA/Environ 13 Registrar of 1 Record 1 Reco	Tax Collector Total Tax Collector Total Total Tax Collector Total Total Tax Collector Total To	Fund Accounting Pitney Bowes Inserter/Sorter EIMS (Election Information Management System) Hart Personal Voting System NetFile Electronic Filing System Maptitude Internet On-Line Forms CierkDocs VitalDocs Electronic Recording Grantor/Grantee EFBN (E-Fictitious Business Name) COR (Custodian of Records) Digital Radiology System Caminar Birth & Death Registration System EMS Data System Chemical Inventory System (Portal)	fund accounting reconciliation processes absentee ballots voter registration info, election data, precinct info vote casting and tabulation track political campaign financial disclosures GIS for precinct and district boundaries allows clients to apply for child support services process various registrations issue certificates (birth, death, marriage) electronic recording of real property documents maintain public records for real property business name database and public search tracks requests for medical and mental health records take and process Krays monitor full service provider (FSP) data records all births and deaths in county patient data repository for OC emergency svc. providers add'l module of Envision for chemical inventory	Moderate Moderate		Ltd review of IT controls - mandated audit performed by A-C's Internal Audit Unit (2011).
VOTING & 1 Registrar of 2 Registrar of 3 Registrar of 4 Registrar of 5 Registrar of 5 Registrar of 6 Clerk-Record 4 Clerk-Record 6 Clerk-Record 6 Clerk-Record 7 HCA 8 HCA/Behavid 10 HCA/Behavid 11 HCA/Emerge 12 HCA/Environ 13 HCA/Medical	Tax Collector Tyoters Ty	Fund Accounting Pitney Bowes Inserter/Sorter EIMS (Election Information Management System) Hart Personal Voting System NetFile Electronic Filing System Maptitude Internet On-Line Forms ClerkDocs VitalDocs Electronic Recording Grantor/Grantee EFBN (E-Fictitious Business Name) COR (Custodian of Records) Digital Radiology System Caminar Birth & Death Registration System EMS Data System Chemical Inventory System (Portal) ACCTivate Inventory Management System	fund accounting reconciliation processes absentee ballots voter registration info, election data, precinct info vote casting and tabulation track political campaign financial disclosures GIS for precinct and district boundaries allows clients to apply for child support services process various registrations issue certificates (birth, death, marriage) electronic recording of real property documents maintain public records for real property business name database and public search tracks requests for medical and mental health records take and process Xrays monitor full service provider (FSP) data records all births and deaths in county patient data repository for OC emergency svc. providers add'll module of Envision for chemical inventory inventory disaster supplies and equipment	Moderate		Ltd review of IT controls - mandated audit performed by A-C's Internal Audit Unit (2011).
VOTING & Long Standard Standar	Tax Collector Tyoters Tyoter Ty	Fund Accounting Pitney Bowes Inserter/Sorter EIMS (Election Information Management System) Hart Personal Voting System NetFile Electronic Filing System Maptitude Internet On-Line Forms ClerkDocs VitalDocs Electronic Recording Grantor/Grantee EFBN (E-Fictitious Business Name) COR (Custodian of Records) Digital Radiology System Caminar Birth & Death Registration System EMS Data System Chemical Inventory Management System Employee Health Data System (EHDS) Public Health Data System	fund accounting reconciliation processes absentee ballots voter registration info, election data, precinct info vote casting and tabulation track political campaign financial disclosures GIS for precinct and district boundaries allows clients to apply for child support services process various registrations issue certificates (birth, death, marriage) electronic recording of real property documents maintain public records for real property business name database and public search tracks requests for medical and mental health records take and process Xrays monitor full service provider (FSP) data records all births and deaths in county patient data repository for OC emergency svc. providers add'l module of Envision for chemical inventory inventory disaster supplies and equipment employee health and case management & billing module	Moderate Moderate		Ltd review of IT controls - mandated audit performed by A-C's Internal Audit Unit (2011).
7 Treasurer-Tz VOTING & 1 Registrar of 2 Registrar of 3 Registrar of 4 Registrar of 5 Registrar of 5 Registrar of 5 Clerk-Record 4 Clerk-Record 5 Clerk-Record 6 Clerk-Record 7 HCA 8 HCA/Behavic 10 HCA/Behavic 11 HCA/Behavic 12 HCA/Chryiron 13 HCA/Medical 14 HCA/Public L 15 HCA/Public L 15 HCA/Public L 16 John Wayne	Tax Collector Total Total Tax Collector Total Total Total Tax Collector Total Total Total Total Tax Collector Total Tota	Fund Accounting Pitney Bowes Inserter/Sorter EIMS (Election Information Management System) Hart Personal Voting System NetFile Electronic Filing System Maptitude Internet On-Line Forms ClerkDocs VitalDocs Electronic Recording Grantor/Grantee EFBN (E-Ficititious Business Name) COR (Custodian of Records) Digital Radiology System Caminar Birth & Death Registration System EMS Data System Chemical Inventory System (Portal) ACCTivate Inventory Management System Employee Health Data System (EHDS)	fund accounting reconciliation processes absentee ballots voter registration info, election data, precinct info vote casting and tabulation track political campaign financial disclosures GIS for precinct and district boundaries allows clients to apply for child support services process various registrations issue certificates (birth, death, marriage) electronic recording of real property documents maintain public records for real property business name database and public search tracks requests for medical and mental health records take and process Xrays monitor full service provider (FSP) data records all births and deaths in county patient data repository for OC emergency svc. providers add'l module of Envision for chemical inventory inventory disaster supplies and equipment employee health and case management & billing module digital X-ray system	Moderate		Ltd review of IT controls - mandated audit performed by A-C's Internal Audit Unit (2011).
VOTING VOTING I Registrar of CIPRE/ROD CIERRA CIER	Tax Collector Tyoters Ty	Fund Accounting Pitney Bowes Inserter/Sorter EIMS (Election Information Management System) Hart Personal Voting System NetFile Electronic Filing System Maptitude Internet On-Line Forms ClerkDocs VitalDocs Electronic Recording Grantor/Grantee EFBN (E-Fictitious Business Name) COR (Custodian of Records) Digital Radiology System Caminar Birth & Death Registration System EMS Data System Chemical Inventory System (Portal) ACCTivate Inventory Management System Employee Health Data System (EHDS) Public Health Digital Radiology System Ccure (Softwarehouse) Pelco Endura (CCTV = Closed Circuit TV System)	fund accounting reconciliation processes absentee ballots voter registration info, election data, precinct info vote casting and tabulation track political campaign financial disclosures GIS for precinct and district boundaries allows clients to apply for child support services process various registrations issue certificates (birth, death, marriage) electronic recording of real property documents maintain public records for real property business name database and public search tracks requests for medical and mental health records take and process Xrays monitor full service provider (FSP) data records all births and deaths in county patient data repository for OC emergency svc. providers add'l module of Envision for chemical inventory inventory disaster supplies and equipment employee health and case management & billing module digital X-ray system monitor entrance/exits of all secured access areas controls CCTV system & interfaces w/Ccure system	Moderate	New	Ltd review of IT controls - mandated audit performed by A-C's Internal Audit Unit (2011).
VOTING I Registrar of Cottle Registrar of Registrar of Registrar of Cottle Record Clerk-Record Clerk-Record Clerk-Record Clerk-Record Clerk-Record Clerk-Record Clerk-Record HCA/Behavic HCA/Behavic HCA/Behavic HCA/Behavic HCA/Environ HCA/Environ HCA/Fublic HCA/Public HCA/Public John Wayne John Wayne	Tax Collector Tyoters	Fund Accounting Pitney Bowes Inserter/Sorter EIMS (Election Information Management System) Hart Personal Voting System NetFile Electronic Filing System Maptitude Internet On-Line Forms ClerkDocs VitalDocs Electronic Recording Grantor/Grantee EFBN (E-Fictitious Business Name) COR (Custodian of Records) Digital Radiology System Caminar Birth & Death Registration System EMS Data System Chemical Inventory Management System Employee Health Data System (EHDS) Public Health Data System Ccure (Softwarehouse) Pelco Endura (CCTV = Closed Circuit TV System) Contract Management System (CMS)	fund accounting reconciliation processes absentee ballots voter registration info, election data, precinct info vote casting and tabulation track political campaign financial disclosures GIS for precinct and district boundaries allows clients to apply for child support services process various registrations issue certificates (birth, death, marriage) electronic recording of real property documents maintain public records for real property business name database and public search tracks requests for medical and mental health records take and process Xrays monitor full service provider (FSP) data records all births and deaths in county patient data repository for OC emergency svc. providers add'l module of Envision for chemical inventory inventory disaster supplies and equipment employee health and case management & billing module digital X-ray system monitor entrance/exits of all secured access areas controls CCTV system & interfaces w/Ccure system manage invoices and reference CAPS+ data	Moderate Moderate	New	Ltd review of IT controls - mandated audit performed by A-C's Internal Audit Unit (2011).
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VOTING & I Registrar of 2 Registrar of 3 Registrar of 4 Registrar of 5 Registrar of 5 Registrar of 1 Child Suppor 2 Clerk-Record 3 Clerk-Record 5 Clerk-Record 5 Clerk-Record 6 Clerk-Record 6 Clerk-Record 7 HCA 8 HCA/Behavic 10 HCA/Behavic 11 HCA/Behavic 11 HCA/Emerge 12 HCA/Environ 13 HCA/Medical 14 HCA/Public I 15 HCA/Public 15 HCA/Public 16 John Wayne 17 John Wayne 17 John Wayne 18 OCCR 20 OCCR/OC Cc 20 OCCR/OC Cc 21 OCCR/OC Cc 22 OCCR/OC CC 23 OCCR/OC CC 24 OCCR/OC CC 26 OCCR/OC CC 27 OCCR/OC CC 28 OCCR/OC CC 20 OCCR/OC CC 20 OCCR/OC CC 20 OCCR/OC CC 21 OCCR/OC CC 22 OCCR/OC CC	Tax Collector Toters Tyoters Tyo	Fund Accounting Pitney Bowes Inserter/Sorter EIMS (Election Information Management System) Hart Personal Voting System NetFile Electronic Filing System Maptitude Internet On-Line Forms ClerkDocs VitalDocs Liectronic Recording Grantor/Grantee EFBN (E-Fictitious Business Name) COR (Custodian of Records) Digital Radiology System Caminar Birth & Death Registration System EMS Data System Chemical Inventory System (Portal) AcCTivate Inventory Management System Employee Health Data System (EHDS) Public Health Digital Radiology System Cure (Softwarehouse) Pelco Endura (CCTV = Closed Circuit TV System) Contract Management System (CMS) SAMS 2000 (Senior Access Management System) VetProWeb Orange County Parks Permits (OCPP)	fund accounting reconciliation processes absentee ballots voter registration info, election data, precinct info vote casting and tabulation track political campaign financial disclosures GIS for precinct and district boundaries allows clients to apply for child support services process various registrations issue certificates (birth, death, marriage) electronic recording of real property documents maintain public records for real property business name database and public search tracks requests for medical and mental health records take and process Xrays monitor full service provider (FSP) data records all births and deaths in county patient data repository for OC emergency svc. providers add'l module of Envision for chemical inventory inventory disaster supplies and equipment employee health and case management & billing module digital X-ray system monitor entrance/exits of all secured access areas controls CCTV system & interfaces w/Ccure system manage involves and reference CAPS+ data records services provided & funds used by contractors track vervan claims & report to CA Veteran's Affairs manage public permit data project management web application	Moderate	New	Ltd review of IT controls - mandated audit performed by A-C's Internal Audit Unit (2011).
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VOTING & VOTING & VOTING & VOTING & Registrar of 2 Registrar of 3 Registrar of 5 Registrar of 1 Registrar of 5 Registrar of 1 Child Suppor 2 Clerk-Record 3 Clerk-Record 5 Clerk-Record 5 Clerk-Record 6 Clerk-Record 6 Clerk-Record 10 HCA/Behavic 10 HCA/Behavic 11 HCA/Public 15 HCA/Public 15 HCA/Public 16 John Wayne 17 John Wayne 17 John Wayne 18 OCCR 10 OCCR/OC C2 10 OCCR/OC C2 20 OCCR/OC C2 20 OCCR/OC C2 21 OCCR/OC C2 22 OCCR/OC C2 22 OCCR/OC C2 22 OCCR/OC C2 23 OC Public W 24 OC Public W 25 OC Public W 26 OC Public W 27 OC Public W 28 Probation	rax Collector ax Collector ax Collector ax Collector ax Collector \$\frac{2}{2} \text{ RELATED SYSTEMS} F Voters F Vote	Fund Accounting Pitney Bowes Inserter/Sorter EIMS (Election Information Management System) Hart Personal Voting System MetFile Electronic Filing System Maptitude Internet On-Line Forms CierkDocs VitalDocs Electronic Recording Grantor/Grantee EFBN (E-Fictitious Business Name) COR (Custodian of Records) Digital Radiology System Caminar Birth & Death Registration System EMS Data System Chemical Inventory Management System Employee Health Data System (EHDS) Public Health Digital Radiology System Ccure (Softwarehouse) Pelco Endura (CCTV = Closed Circuit TV System) Contract Management System (CMS) SAMS 2000 (Senior Access Management System) VetProWeb Orange County Parks Permits (OCPP) Project Portal Subdivision Database System RadintStar (Operations & maintenance) VisionCad (VisionAir Computer-Aided Dispatch)	fund accounting reconciliation processes absentee ballots voter registration info, election data, precinct info vote casting and tabulation track political campaign financial disclosures GIS for precinct and district boundaries allows clients to apply for child support services process various registrations issue certificates (birth, death, marriage) electronic recording of real property documents maintain public records for real property business name database and public search tracks requests for medical and mental health records take and process Xrays monitor full service provider (FSP) data records all births and deaths in county patient data repository for OC emergency svc. providers add'l module of Envision for chemical inventory inventory disaster supplies and equipment employee health and case management & billing module digital X-ray system monitor entrance/exits of all secured access areas controls CCTV system & interfaces w/Ccure system manage invoices and reference CAPS+ data records services provided & funds used by contractors track veteran claims & report to CA Veteran's Affairs manage public permit data project management wata project management unange reports on parcel map records maintain and track project, grant, invoice data manage maintenance work orders & billing countywide allows staff to manage transportation permits track sersonnel in field for safety/accountability	Moderate		Ltd review of IT controls - mandated audit performed by A-C's Internal Audit Unit (2011).
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Internal Audit Department		KEY INFORMATION SYSTEM INVENTORY			
LOWER RISK SYSTEMS					
1 Auditor-Controller	Employee Pay Stub Portal	allows employee viewing of biweekly payroll pay stubs	Low		
2 Auditor-Controller	Training Partner	on-line tracking of employee training classes	Low		
3 Child Support Services/TACS	Call Log - Front Page	capture call information	Low		
4 Child Support Services/TACS 5 Child Support Services	Higherground Call Recording System Timeline Tracking Tool	record phone conv. between call center and customer captures case date/time information	Low		
6 Child Support Services	Help Desk Database	database to enter and track help desk tickets	Low		
7 Child Support Services	Internet Content Management	update content on CSS websites	Low		
8 Child Support Services	Public Service Center Automated Check-in System (PACS)	check-in system to monitor wait & interview times	Low		
9 Child Support Services	Security Master Database	database used to display user access levels	Low		
10 Child Support Services	Facilities Request Center	facility maintenance tracking	Low		
11 Child Support Services	Issue Tracking Tool	tracks reported issues	Low		
12 Child Support Services	Enterprise Customer Service Solution (ECSS)	manage call center operators	Low		
13 Child Support Services 14 Child Support Services	Consolidated Calendaring System Trust Fund Memo Tool	shared calendar for Courts & CSS, reporting and stats manage call center operators	Low Low		
15 Child Support Services	HR Tracking Tool	manage employee relations, leaves, & workers comp	Low	New	
16 Child Support Services	Employer Portal	provide document trsfer between case mgmt & employers	Low	New	
17 Clerk of the Board	CAMS (Comprehensive Agenda Mgmt Solution)	board agenda management	Low		Clerk of the Board performed internal review (2008).
18 Clerk of the Board	Conflict of Interest or Disclosure Docs (COI)	COI forms are scanned & tracked; also public viewing	Low		
19 Clerk of the Board	Boards, Commissions, Committees (BCCs)	track appointments to boards, committees, etc.	Low	Added	
20 Clerk of the Board	Web e-Agenda Search - intranet	agenda items acted upon by BOS can be searched	Low		
21 Clerk of the Board 22 CEO/Finance	Claim for Money or Damages and Litigation against County CEO Budget Intranet	Collect and share claim data electronically budget information pooling application	Low Low		
23 CEO/Finance	CEO Budget Intranet CEO Budget Strategic Financial Plan Intranet	budget information pooling application	Low		
24 CEO/IT	E-Government System (eGov)	provide citizens a common web presence/portal	Low		
25 CEO/IT	Publishing Services Automated Requests (PSAR)	Online ordering system for OC printing requests	Low	Added	
26 District Attorney	Branch Court Services	assist investigators assigned to branch courts	Low		
27 District Attorney	Personnel Threats	tracks threats made against personnel	Low		
28 District Attorney	Juvenile Truancy Tracking	tracks juvenile school absences & creates documents	Low		
29 District Attorney 30 District Attorney	MCLE (Mandatory Legal Education Credit tracking) BlueSlip	monitors mandatory legal education classes Employee time off requests	Low	New	
31 HCA	Purchasing (Legacy Tracking System)	track and report purchases, payments, assets	Low	ivev	
32 HCA/Information Technology	TouchPaper	tracks & manages IT help desk tickets	Low		
33 HCA/Public Health	Specimen Tracking	specimen tracking system - historical purposes	Low		
34 Human Resources Department	Online Volunteer Interpreter List	database of county employee interpreters	Low		
35 Human Resources Department	Virtual Rideshare Survey	commuter survey information	Low		
36 Human Resources Department	Virtual Job App	County employee use for job transfer listings	Low	Added	
37 John Wayne Airport/Facilities	Apogee (Siemens)	maintain & monitor HVAC systems	Low		
38 John Wayne Airport/Facilities 39 John Wayne Airport/Facilities	FIDS/BIDS (Flight & Baggage Information System) Gatekeeper	arrival & departure information display for the public vehicle monitoring/tracking ground transportation	Low		
40 John Wayne Airport/Facilities	Panelview (Jervis Webb)	monitors baggage system operations, reports problems	Low		
41 John Wayne Airport/Facilities	PropWorks	monitor contracts, leases, FBOs, concessions	Low		
42 John Wayne Airport/Facilities	Vesta (emergency phone system)	manages JWA emergency phone system	Low		
43 John Wayne Airport/Facilities	Computerized Maintenance Management System (CMMS)	track maintenance tasks	Low	Added	
44 John Wayne Airport/Facilities	Unifier	project management system	Low	Added	
45 John Wayne Airport/Facilities	IED Triton	public address system	Low	New	
46 John Wayne Airport/Facilities 47 John Wayne Airport/Facilities	Cummins GE Zenith Loadmaster	central utility plant engine control utility management	Low	New New	
48 John Wayne Airport/Facilities	DAS 2000 Trace	emissions monitoring	Low	New	
49 John Wayne Airport/Public Affairs	TAMIS (Tracor Airport Management Info Systems)	monitor airport noise levels (PASSUR & ARIS)	Low	INCV	
50 OCCR	Expediter - department wide use	tracks requisition, service request, invoice transmittals	Low		
51 OCCR	Management Status Reports (MSR) - department wide	std reporting system for OC Public Works projects	Low		
52 OCCR	OCCR Budget Forms Routing System (BFASTER)	tracks proposed budgets, creates summary reports	Low		
53 OCCR/OC Community Services	Refer (Office on Aging Information & Referral)	provides and tracks resource information for seniors	Low		
54 OCCR/OC Community Services	TASKE/MYTEL	Call center reader board and statistical analysis	Low		
55 OCCR/OC Parks 56 OCCR/OC Parks	eBoard OSO (Overage/Shortage Online Reporting System)	electronic in/out board cash overage/shortage tracking for park cashiers	Low		
57 OC Public Works	Expediter II	tracks requisition, service request, invoice transmittals	Low		
58 OC Public Works	Management Status Reports (MSR) - department wide	std reporting system for OC Public Works projects	Low		
59 OC Public Works	Budget Forms Automation	tracks proposed budgets, creates summary reports	Low		
60 OC Public Works	OC Fleet Vehicle Request System - service module	allow users to check service status of county vehicles	Low	New	
61 OC Public Works	Training Partners	track and schedule training classes for staff	Low		
62 OC Public Works	Record Center Database System	maintain and track records data and storage requests	Low	New	
63 OC Public Works	Customer Care Tracking System	track complaints, suggestions, etc. from constituents	Low		
64 OC Public Works 65 OC Public Works	Road Assignment Tracking System Purchasing Contract Website	track Road Division projects/assignments allow buvers to post solicitation documents	Low Low		
66 OC Public Works	Footprints	end users create service requests	Low		
67 OC Public Works	ePAC (Personnel Action Card) System	produce, route and approve PAC info	Low		
68 OC Public Works	Business Card	print business cards for OCPW staff	Low		
69 OC Public Works	Customer Care Database	track customer inquiries	Low		
70 OC Public Works	Regulatory Permit System	manage regulatory permits	Low		
71 OC Public Works	County Property Permits (CPP/TUF)	replaced by APPS; used for historical purposes only	Low		
72 OC Public Works/Watershed	NPDES (National Pollution Discharge Elimination System)	state mandated reporting system	Low	-	
73 Probation	Juvenile Hall Staff Scheduling IVR (Interactive Voice Response System)	staff scheduling system for institutions/camps voting information for public inquiry	Low Low		
74 Registrar of Voters 75 Registrar of Voters	Registrar of Voters Enterprise Resource (ROVER)	purchasing approval system	Low		
76 Registrar of Voters	Campaign File Disclosure System	track political campaign financial disclosures-historical only	Low		
77 Registrar of Voters	Poll Worker Pass Website	provide info (polling sites, training, etc.) to poll workers	Low	New	
78 Treasurer- Tax Collector	Automatic Call Distributor - Customer Interaction Center	manage calls to T-TC collections	Low		
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DISCONTINUED SYSTEMS - ALL		
1 OC Public Works	Transportation Billing System	interdepartmental billing of fleet depreciation
2 OC Public Works	Flagship Billing System (combined with Fleet Focus)	fleet billing (admin, pool, parts, service)
3 Treasurer-Tax Collector F	Public Defender System	record collection of public defender judgements
4 Human Resources Department (CAPS (Advantage 2.2) (listed twice prior year)	postion control and personnel management
NON-CRITICAL OR OTHER SYSTEMS REM	MOVED - ALL	
1 Clerk of the Board	SEI-eFile (COI - Statement of Economic Interest Form 700s)	

15	Higher Risk Systems
111	Moderate Risk Systems
78	Lower Risk Systems
204	Total Systems
100	Systems Last Year
100	Systems Last Teal
	Systems Discontinued
(4)	
(4) (1)	Systems Discontinued